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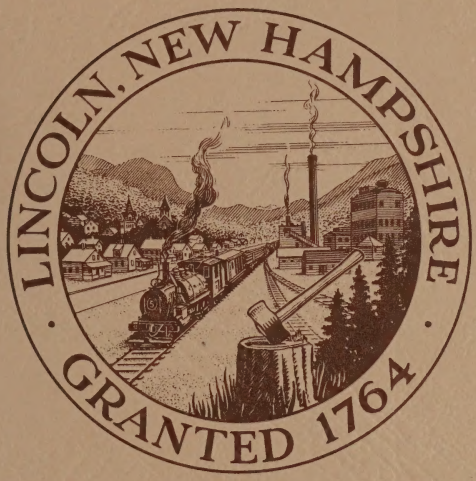
ANNUAL REPORT - 1981

Town of

Lincoln

New Hampshire



For The Fiscal Year Ending
December 31, 1981

University of New Hampshire Library

ANNUAL REPORT

OF THE

OFFICERS

FOR THE

Town of Lincoln, N. H.

YEAR ENDING

December 31, 1981

GLEN PRESS

Lincoln, N.H.
1982

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MINUTES OF TOWN MEETING
Lincoln, New Hampshire
March 10, 1981

— — — — —

The meeting was called to order by Moderator Fred Branscombe promptly at 9:00 am. Kalene Roberts moved that the meeting be recessed to take up balloting until 6:00 pm with the business part of the meeting to begin at 8:00 pm. Seconded by Elizabeth Dauphine. Vote unanimous in the affirmative.

ARTICLE #1: To choose all necessary Town Officers for the year ensuing. Votes cast as follows:

Selectman: Edmond Gionet—224, George McGee—223

Town Clerk: Sandra Dovholuk—104, Kalene Roberts—304, Elizabeth Webster—43

Tax Collector: Sandra Dovholuk—103, Kalene Roberts—297, Elizabeth Webster—47

Treasurer: Earl Rannacher—395

Budget Committee: Daniel Bourassa—351, Edward A. Clark—366, Clifton Dauphine—354, David Thompson—378

Trustee of Trust Funds: Gordon Kendall—396

Library Trustee (Three Years): Joyce Weldon—399

Library Trustee (Two Years): Brenda Clark—342

Leslie Sargent moved that the reading of the warrant be dispensed with. Seconded by Arthur Duguay. Vote in the affirmative.

ARTICLE #2: To raise such sums as may be necessary to defray Town charges for the ensuing year and make appropriations of the same.

Leslie Sargent moved that the reading of the budget be passed over and each sum be taken up as it appeared in the warrant. Seconded by Roland Bourassa. Vote in the affirmative.

ARTICLE #3: To see how much money the Town will vote to raise and appropriate for Town Officer's Salaries.

David Thompson moved that $7,550 be raised and appropriated for

Town Officer's Salaries. Seconded by Roger Landry. Vote in the affirmative.

ARTICLE #4: To see how much money the Town will vote to raise and appropriate for Town Officer's Expenses.

Edward A. Clark moved that $22,962 be raised and appropriated for Town Officer's Expenses. Seconded by Roger Landry. Vote in the affirmative.

ARTICLE #5: To see how much money the Town will vote to raise and appropriate for Election and Registration Expenses.

Earl Rannacher moved that $305 be raised and appropriated for Election and Registration Expenses. Seconded by Edward A. Clark. Vote in the affirmative.

ARTICLE #6: To see how much money the Town will vote to raise and appropriate for District Court Expenses.

Philip Gravink moved that $12,907 be raised and appropriated for District Court Expenses. Seconded by Roland Bourassa. Vote in the affirmative.

ARTICLE #7: To see how much money the Town will vote to raise and appropriate for the operation and maintenance of the Town Building.

David Thompson moved that $12,370 be raised and appropriated for the operation and Maintenance of the Town Building. Seconded by Edward A. Clark. Vote in the affirmative.

ARTICLE #8: To see how much money the Town will vote to raise and appropriate for the Police Department.

Roger Landry moved that $88,032 be raised and appropriated for the Police Department. Seconded by Laurence Gilman. David Mayhew recommended that $99,032 be raised and appropriated for the Police Department. Philip Gravink moved that $99,032 be raised and appropriated. Seconded by Earl Rannacher. Vote on the original motion carried in the affirmative with one dissenting. Vote on amended motion carried in the affirmative with one dissenting.

ARTICLE #9: To see how much money the Town will vote to raise and appropriate for the Fire Department.

James Beaudin, Sr., moved that $7,507 be raised and appropriated for the Fire Department. Seconded by Nathan Haynes. Vote in the affirmative.

ARTICLE #10: To see how much money the Town will raise and appropriate for Planning and Zoning.

David Thompson moved that $1,199 be raised and appropriated for Planning and Zoning. Earl Rannacher seconded. Vote in the affirmative.

ARTICLE #11: To see how much money the Town will vote to raise and appropriate for payment of all forms of Insurance.

Laurence Gilman moved that $34,700 be raised and appropriated for all forms of Insurance. Seconded by William Evans. Vote in the affirmative.

ARTICLE #12: To see how much money the Town will vote to raise and appropriate for Civil Defense.

Laurence Gilman moved that $300 be raised and appropriated for Civil Defense. Seconded by Edward A. Clark. Vote in the affirmative.

ARTICLE #13: To see how much money the Town will vote to raise and appropriate for the Communications Center.

Roland Bourassa moved that $36,191 be raised and appropriated for the Communications Center. Seconded by Clifton Dauphine. Vote in the affirmative.

ARTICLE #14: To see how much money the Town will vote to raise and appropriate for the Health Department.

Earl Rannacher moved that $15,272 be raised and appropriated for the Health Department. Seconded by Edward A. Clark. Vote affirmative.

ARTICLE #15: To see how much money the Town will vote to raise and appropriate for the operation and maintenance of the Solid Waste Facility.

Laurence Gilman moved that $48,113 be raised and appropriated for the operation and maintenance of the Solid Waste Facility. Seconded by David Thompson. Vote in the affirmative.

ARTICLE #16: To see if the Town will vote to raise and appropriate the sum of $177.87 with the State to contribute $1,185.83 for Town Road Aid.

Paul Beaudin, Sr. moved that the Town raise and appropriate the sum of $177.87 for Town Road Aid. Seconded by Roland Bourassa. Vote in the affirmative.

ARTICLE #17: To see how much money the Town will vote to raise and appropriate for Town Maintenance.

Earl Rannacher moved that $51,918 be raised and appropriated for Town Maintenance. Laurence Gilman seconded. Vote in the affirmative.

ARTICLE #18: To see how much money the Town will vote to raise and appropriate for Street Lighting.

Laurence Gilman moved that $24,000 be raised and appropriated for Street Lighting. Seconded by Paul Beaudin, Sr. Vote in the affirmative.

ARTICLE #19: To see how much money the Town will vote to raise and appropriate for the Public Library.

Thelma Branscombe moved that $8,760 be raised and appropriated for the Public Library. Seconded by Paul Beaudin, Sr. Vote in the affirmative.

ARTICLE #20: To see how much money the Town will vote to raise and appropriate for the support of Town Poor.

Edward A. Clark moved that $7,500 be raised and appropriated for the support of Town Poor. Seconded by Laurence Gilman. Vote in the affirmative.

ARTICLE #21: To see how much money the Town will vote to raise and appropriate for Old Age Assistance.

Roland Bourassa moved that $2,500 be raised and appropriated for Old Age Assistance. Seconded by Nathan Haynes. Vote in the affirmative.

ARTICLE #22: To see how much money the Town will vote to raise and appropriate for Patriotic Purposes.

Edward A. Clark moved that $750 be raised and appropriated for Patriotic Purposes. Seconded by Paul Beaudin, Sr. Vote in the affirmative.

ARTICLE #23: To see how much money the Town will vote to raise and appropriate for Recreation.

Philip Gravink moved that $6,055 be raised and appropriated for Recreation. Seconded by Roger Landry. David Mayhew moved that the amount be increased to include $1,275 for the Mustard Seed Summer Youth Program. Seconded by Roger Stewart. O.J. Robinson moved that the amount be amended by $2,000 to inlcude funds for a summer recreation program to be held at the recreation area. Raymond Landry seconded. David Mayhew moved the question. Seconded by Murray Clark. Vote in the affirmative on David Mayhew's motion. Vote on amendment to increase amount by $2,000 defeated. Vote on amendment to increase amount by $1,275 in the affirmative with negative votes cast. Vote on original article in the affirmative.

ARTICLE #24: To see how much money the Town will vote to raise and appropriate for the operation and maintenance of the Sewer Department.

Laurence Gilman moved that $31,932 be raised and appropriated for the operation and maintenance of the Sewer Department. Seconded by Roger Landry. Vote in the affirmative.

ARTICLE #25: To see how much money the Town will vote to raise and appropriate for the operation and maintenance of the Water Department.

David Thompson moved that $13,757 be raised and appropriated for the operation and maintenance of the Water Department. Seconded by Edward A. Clark. Vote in the affirmative.

ARTICLE #26: To see how much money the Town will vote to raise and appropriate for Cemeteries.

Paul Beaudin, Sr. moved that $2,400 be raised and appropriated for Cemeteries. Seconded by Laurence Gilman. Vote in the affirmative.

ARTICLE #27: To see how much money the Town will vote to raise and appropriate for Legal Expenses.

Paul Beaudin, Sr. moved that $1,000 be raised and appropriated for Legal Expenses. Seconded by Laurence Gilman. Vote in the affirmative.

ARTICLE #28: To see how much money the Town will vote to raise and appropriate for Advertising and Regional Associations.

Edward A. Clark moved that $1,050 be raised and appropriated for Advertising and Regional Associations. Seconded by Michelle Gerasin. Duncan Riley moved that the amount be increased by $500 for the Chamber of Commerce. Seconded by Michelle Gerasin. Vote to increase the amount by $500 for the Chamber of Commerce defeated. Division of house vote called. Vote to increase by $500 defeated by division of house. Vote on original motion in the affirmative.

ARTICLE #29: To see how much money the Town will vote to raise and appropriate for Employee's Retirement and Social Security.

Paul Beaudin, Sr. moved that $15,500 be raised and appropriated for Employee's Retirement and Social Security. Seconded by Helen Gilman. Vote in the affirmative.

ARTICLE #30: To see how much money the Town will vote to raise and appropriate for a Contingency Fund.

Earl Rannacher moved that $2,500 be raised and appropriated for a Contingency Fund. Seconded by Roland Bourassa. Vote in the afffirmative.

ARTICLE #31: To see how much money the Town will vote to raise and appropriate for the payment of all Debt Retirement Schedules due during the ensuing year.

Paul Beaudin, Sr. moved that $74,800 be raised and appropriated for the payment of all Debt Retirement Schedules due during the ensuing year. Seconded by Laurence Gilman. Vote in the affirmative.

ARTICLE #32: To see how much money the Town will vote to raise and appropriate for the purchase of Fire Department Radios.

Roger Landry moved that $7,109 be raised and appropriated for the

purchase of Fire Department Radios. Seconded by Arthur Duguay. Vote in the affirmative.

ARTICLE #33: To see how much money the Town will vote to raise and appropriate for the purchase and installation of a new boiler and necessary equipment for the Town Building.

Paul Beaudin, Sr. moved that $8,700 be raised and appropriated for the purchase and installation of a new boiler and necessary equipment for the Town Building. Seconded by Edward A. Clark. Vote in the affirmative.

ARTICLE #34: To see if the Town will vote to raise and appropriate an additional sum of twenty-three thousand ($23,000) for the purpose of study and design of sewerage and sewage treatment, such project to include $13,000 for Industrial Pretreatment Management Study and $10,000 for increase cost in designing treatment facilities which are requirements contained in the Federal Water Pollution Control Act, as amended (33 U.S.C., 1251, et. seq.) and will qualify the Town for Federal funds; such sums to be generated as follows:

Five thousand seven hundred and fifty dollars ($5,750) to be raised by general taxation, four thousand six hundred ($4,600) of which shall be reimbursed to the Town of Lincoln by the State of New Hampshire in accordance with RSA 149-B:1.

Seventeen thousand two hundred and fifty dollars ($17,250) to be provided by the Federal Government under the Financial Assistance Program of the Construction Grants Section of Federal Water Pollution Control Act as amended (33 U.S.C., Sec. 1251, et. seq.).

And further to allow the Selectmen to expend such monies as become available from the Federal Government under the Financial Assistance Program of the Contruction Grants Section of the Federal Water Pollution Control Act as amended (33 U.S.C., Sec. 1251, et. seq.) and pass any vote relating thereto.

So moved by Philip Gravink. Seconded by Laurence Gilman. Vote in the affirmataive.

ARTICLE #35: To see if the Town will vote to raise and appropriate $30,000 for the purpose of studing the hydropower potential of the East Branch of the Pemigewassett River, and will qualify the Town for Federal funds, such sums to be generated as follows:

$3,000 to be raised by general taxation and $27,000 to be provided by the Federal Government under the Department of Energy and to authorize the Selectmen to apply for, accept and expend such monies as become available from the Federal Government and pass any vote relating thereto.

So moved by Helen Gilman. Seconded by Earl Rannacher. Vote in the affirmative.

ARTICLE #36: To see if the Town will vote to apropriate from the Revenue Sharing Fund and transfer to the general administration account $40,000 to be applied to the maintenance and administration of the Police Department.

So moved by Roger Landry. Seconded by Laurence Gilman. Vote in the affirmative.

ARTICLE #37: To see if the Town will vote to authorize the Selectmen to transfer tax liens and convey property acquired by the Town by Tax Collector's deed by public auction or advertised sealed bid or in such other manner as determined by the Selectmen as justice may require.

So moved by Paul Beaudin, Sr. Seconded by Roland Bourassa. Vote in the affirmative.

ARTICLE #38: To see if the Town will authorize the Selectmen to apply for, receive, and expend Federal or State grants, which may become available during the course of the year, and also to accept and expend money from any other governmental unit or private source to be used for purposes for which the Town may legally appropriate money; provided (1) that such grants and other monies do not require the expenditure of other town funds, (2) that a public hearing shall be held by the Selectmen prior to the receipt and expenditure of such grants and monies; and (3) that such items shall be exempt from all provisions of RSA 32 relative to the limitation and expenditure of Town monies, all as provided by RSA 31:95-b.

So moved by David Thompson. Seconded by William Evans. Vote in the affirmative.

ARTICLE #39: To see if the Town will vote to petition the Representatives and Senators who represent the Town in the General Court, to support in the current session of the General Court, the con-

current resolution to amend the State Constitution to limit the annual increase in property taxes to five percent and to limit the annual increase in spending by the state or any city, town, or other governmental unit of the state to five percent.

So moved by Paul Beaudin, Sr. Seconded by Laurence Gilman. Discussion followed. Motion defeated.

ARTICLE #40: To see if the Town will vote to authorize the Selectmen to hire money in anticipation of taxes.

So moved by Laurence Gilman. Seconded by David Thompson. Vote in the affirmative.

ARTICLE #41: To see if the Town will vote to appropriate and authorize the Selectmen to expend on the projects, and/or Debt Retirement Schedules voted in this warrant that may develop from monies paid in the Town by the State or Federal Government.

So moved by Philip Gravink. Seconded by Paul Beaudin, Sr. Vote in the affirmative.

ARTICLE #42: To see if the Town will vote to authorize the Selectmen to select either the New Hampshire Department of Revenue Administration, Division of Municipal Services or a private accredited or professionally capable auditing firm to audit the Town of Lincoln's books.

So moved by Paul Beaudin, Sr. Seconded by Earl Rannacher. Vote in the affirmative.

ARTICLE #43: To see if the Town will authorize the Selectmen to apply to budget items the interest received on taxes and deposits.

So moved by Wallace Peltier. Seconded by Paul Beaudin, Sr. Vote in the affirmative.

ARTICLE #44: To see if the Town will authorize the Selectmen to apply for and expend any monies that may be forthcoming for the Federal Emergency Manpower or CETA programs.

So moved by David Thompson. Seconded by Carmine Giangreco. Vote in the affirmative.

ARTICLE #45: To see if the Town will vote to authorize the Selectmen, until directed to the contrary at a subsequent Town Meeting, to apply, negotiate, and do all other things necessary to obtain such Federal, State, or other assistance as may be available for the improvement and enlargement of the Municipal Water Systems, and to authorize the Selectmen to borrow money in anticipation of said assistance as outlined in N.H. RSA 33:7-B et. seq., as amended, and to pass any vote relating thereto.

So moved by Paul Beaudin, Sr. Seconded by Laurence Gilman. Vote in the affirmative.

ARTICLE #46: To see if the Town will vote to authorize the Selectmen to take an option or options on any and all lands which may, in the opinion of the majority of the Board of Selectmen, be in the best interest to the Town of Lincoln and to do all things incidental thereto.

So moved by Laurence Gilman. Seconded by David Thompson. Vote in the affirmative.

ARTICLE #47: To see if the Town will vote to raise and appropriate a sum not-to-exceed Two Hundred and Sixty Thousand Dollars ($260,000) for the purpose of constructing improvements to the Municipal Water System including storage tanks, pumping stations and connecting mains, and other related facilities, such sum to be raised by the issuance of serial bonds under and in compliance with the provisions of the Municipal Act (Chapter 33 of the NH RSA and amendments thereto) and to authorize the Selectmen to issue and negotiate such bonds and to determine the rate of interest thereon, and to take such actions as may be necessary to effect the issurance, negotiation, sale, and delivery of such bonds, as shall be in the best interest of the Town of Lincoln, and further, to authorize the Selectmen to apply, negotiate, and do all other things necesasary to obtain such Federal, State or other financial assistance in the form of grants or loans as may be available, and to pass any vote thereto.

Roger Stewart moved that at the conclusion of the meeting, the meeting be recessed to June 9, 1981 at 7:30 pm at Lin-Wood High School to act on Article #47 and only Article #47. Seconded by David Mayhew. Discussion followed. Vote in the affirmative.

ARTICLE #48: (Drug Paraphernalia Ordinance)

Daniel Bourassa moved that the reading of the ordinance be dispensed with. Seconded by Roland Bourassa. Vote in the affirmative.

Chuck Kenney moved that the ordinance be adopted as written. Seconded by Roland Bourassa. Discussion followed. Leslie Sargent moved the question. Seconded by Jay Bartlett. Both votes passed in the affirmative.

ARTICLE #49: Any other business that may legally come before the meeting.

Chairman Mayhew gave thanks to the Budget Committee on behalf of the Board of Selectmen for a fine effort.

William H. Evans moved that the meeting be recessed at 10:40 pm. Seconded by James Beaudin, Sr. Vote in the affirmative.

MINUTES OF RECESSED TOWN MEETING
Lincoln, New Hampshire
June 9, 1981

— — — — —

The meeting was called to order at 7:30 pm by Moderator Fred Branscombe to act on Article #47.

The Moderator recognized Roger Stewart who moved that Article #47 be passed over. Seconded by Edmond Gionet. Vote in the affirmative.

Kalene Roberts moved that the meeting be adjourned. Seconded by Thelma Branscombe. Vote unanimous.

The meeting was adjourned at 7:35 pm.

Respectfully submitted,

KALENE H. ROBERTS
Town Clerk

TOWN OFFICERS

District Court Justice
GEORGE H. PARKER

Moderator
FREDERICK BRANSCOMBE

Selectmen
ROGER STEWART EDMOND GIONET
JAMES I. S. BUJEAUD

Treasurer
EARL RANNACHER

Town Clerk
KALENE H. ROBERTS

Tax Collector
KALENE H. ROBERTS

Police Chief
WALLACE J. PELTIER

Fire Chief
JOSEPH McINNIS

Librarian
H. AVALVE AVERY

Supervisors of Checklist
HELENA O'ROURKE
ELIZABETH O'BRIEN ARMAND BEAULIEU

Cemetery Sexton
JOSEPH ASSELIN

Budget Committee

Term Expires 1982
LESLIE SARGENT, *Chairman*
EARL RANNACHER
DAVID MAYHEW
RICHARD BAKER

Term Expires 1983
MARTHA PATTERSON
FRED BRANSCOMBE
YVON CLOUTIER, JR.
PATRICK REARDON

Term Expires 1984
CLIFTON DAUPHINE
DANIEL BOURASSA
EDWARD A. CLARK
DAVID THOMPSON

Library Trustees

BARBARA RENNIE	Term Expires 1982
BRENDA CLARK	Term Expires 1983
JOYCE WELDON	Term Expires 1984

Trustees of Trust Funds

EARL RANNACHER	Term Expires 1982
LOUISE WATSON	Term Expires 1982
WILLIAM H. EVANS	Term Expires 1982

SUMMARY OF INVENTORY

Land	$ 9,707,113
Buildings	22,728,300
Factory Buildings	883,750
Transmission Lines	316,450
Trailers & Mobile Homes	262,850
Total Taxable Property	$33,898,463
Less: Elderly Exemptions	403,750
Net Taxable Property	$33,494,713

1981 VETERANS' AND VETERANS' WIDOWS EXEMPTIONS

Aldridge, Victor	50.00
Alexander, Bruce	50.00
Avery, Sherwood B.	50.00
Beaudin, Paul J.	50.00
Beckwith, Edward	50.00
Biederman, Richard J.	50.00
Bossie, Gilman	50.00
Bourassa, Roland	50.00
Boyle, J. Randolph	50.00
Branscombe, Fred	50.00
Burak, Fred T.	50.00
Burbank, Charles	50.00
Burrows, Ronald	50.00
Burt, Earl	50.00
Carey, Charles	50.00
Carr, Norman	50.00
Carter, Roy	50.00
Ciarleglio, Donald	50.00
Cloutier, Joseph	50.00
Conn, Ralph	50.00
Conn, William	50.00
Conway, John	50.00
Cook, Robert I.	50.00
Corbeil, Louis	50.00
Corum, Robert	50.00
Dovholuk, Balch	50.00
Dovholuk, Thomas	50.00
Driscoll, Ina	700.00
Durrell, Clayton	50.00
Edson, Raymond	50.00
Emerson, Thomas	50.00
Evans, William H.	50.00
Ferguson, Ethel	50.00
Fowler, Daniel	50.00
Fox, Henry	50.00
Gagne, Robert	50.00

Gionet, Edmund	50.00
Goodbout, Lottie	50.00
Goodin, Lionel	50.00
Gould, Robert F.	50.00
Greco, Joseph	50.00
Greenwood, William	50.00
Gulley, Lester	50.00
Harrington, Arthur	50.00
Harrington, Roger	50.00
Haynes, Nathan	50.00
Henderson, Robert	50.00
Hogan, William	50.00
Holmes, Herman	50.00
Houde, Normand	50.00
Hughes, Robert	50.00
Jeffries, William	50.00
Jewell, William	50.00
Johnson, Grace	50.00
Judd, Harold	50.00
Kendall, Gordon	50.00
Landry, Laurent	50.00
Landry, Raymond R.	50.00
LaPointe, Charles	50.00
LaRue, Mary	50.00
Ledger, Wilfred	50.00
Lehouillier, Daniel	50.00
Leonard, John	50.00
Libby, Roger	50.00
MacDougall, Kenneth	175.08
Maguire, Alice	50.00
Marlatt, Ray	50.00
Martell, Edwin	50.00
Martell, Stanley	50.00
Mayhew, David L.	50.00
Mayhew, Mirian	50.00
Miller, Peter S.	50.00
Mitten, Esther	50.00
Mortimer, William	50.00
Mortz, Bernard	50.00
Mulleavey, Joseph	50.00

McBey, Robert	50.00
McInnis, Joseph	50.00
McLaren, Norma	50.00
McLaughlin, Jimmie D.	50.00
McLean, William	50.00
Noseworthy, Robert	50.00
O'Brien, Elizabeth	700.00
O'Brien, Walter	50.00
O'Rourke, Daniel, Jr.	50.00
O'Rouke, Raymond	50.00
Patterson, John	50.00
Peltier, Michael D.	50.00
Peltier, Wallace J.	50.00
Perreault, Josephat	50.00
Plummer, David	50.00
Polcari, Alfred	50.00
Rannacher, Earl	50.00
Rannacher, Harold	50.00
Reardon, Patrick	50.00
Rennie, Wallace	50.00
Robie, Charles	50.00
Robinson, Orrin Sr.	50.00
Rogers, Bernard	50.00
Romprey, Ronald P.	50.00
Russell, Loretta	50.00
Sargent, Leslie	50.00
Savoy, Francis	50.00
Schlaefer, Herman	50.00
Smith, John	50.00
Steadman, William	50.00
Stewart, Roger	50.00
Strickland, George	50.00
Strickland, Henry	50.00
Tardif, Roland	50.00
Tetley, Paul	50.00
Theriault, Amedee	50.00
Theriault, Robert	50.00
Thibeault, Desire	50.00
Thompson, Roger	50.00
Thompson, David	50.00

Torrey, Alden B.	50.00
Towers, Allan	50.00
Traub, Richard	50.00
Vaughn, E. John	50.00
Vezina, Roland	50.00
Walsh, James	50.00
Watson, Louise	50.00
Weldon, Joyce	50.00
Whitman, Dale	50.00
Wiggett, Edward	50.00
Willey, William	50.00
Woods, Walter	50.00
Woodward, Laurence	50.00

1981 ACTUAL EXPENDITURES

Town Officer's Salaries

David L. Mayhew, Selectman		$ 350.00
Roger Stewart, Selectman		700.00
Edmond Gionet, Selectman		700.00
James I.S. Bujeaud, Selectman		350.00
David L. Mayhew, Health Officer		50.00
David L. Mayhew, Welfare Officer		50.00
Edmond Gionet, Health Officer		50.00
Edmond Gionet, Welfare Officer		50.00
Earl Rannacher, Treasurer		700.00
Kalene H. Roberts, Town Clerk		600.00
Kalene H. Roberts, Tax Collector		1,000.00
Frederick Branscombe, Moderator		175.00
Armand Beaulieu, Supervisor		175.00
Elizabeth O'Brien, Supervisor		175.00
Helena O'Rourke, Supervisor		175.00
Thomas Strickland, Dog Officer		850.00
Kalene H. Roberts, Town Clerk Fees		1,459.00
TOTAL		$ 7,609.00
1981 Appropriation	$ 7,550.00	
Net Loss	59.00	

Town Officer's Expenses

Kalene H. Roberts, Salary	$ 10,712.85
Helena O'Rourke, Wages	82.00
Joyce Weldon, Wages	106.00
Buzz Gagne, Audit Expenses	325.90
Armand Martineau, Audit Expenses	177.78
Petty Cash, Supplies & Postage	406.28
New England Telephone, Telephone	862.09
Lyndonville Office Equip., Off. Supp.	501.60
Charles A. Wood, Register, Fees	114.72
Treasurer, State of NH, Audit Exp.	3,020.63
Lincoln Mart, Supplies	11.61
Courier Printing, Ads & Notices	88.80
NH Tax Collector's Association,	

Dues & Materials		28.75
Postmaster, Postage		651.90
NH Town & City Clerk's Assoc., Dues		19.00
Mountain Media, Ads & Notices		87.03
Union Leader Corp., Subs. & Ads		88.98
Littleton Office Supply, Supplies		25.44
Wheeler & Clark, Dog Licenses		94.91
Brown & Saltmarsh, Mun. Supplies		178.69
Glen Press, Printing		2,046.60
Homestead Press, Printing		77.15
Barbara Fortier, Register, Fees		1.75
NH Assoc. of Assessing Officials, Dues		20.00
NH Municipal Assoc., Dues & Mat.		411.17
Beacon Motel, Assess. Accom.		31.60
Robert Estey, Assessments		1,800.00
Floradale, Too, Flowers		9.95
Thomas Strickland, Mileage		65.96
Tower Publishing, NH Register		15.00
Joseph J. Marotti Co., Records Rest.		884.00
G.P.O. Bookstore, Reference Book		7.50
Raymond Marshall, Cemetery Plan		12.00
Edmond Gionet, Expenses		25.03
NH Resource Recovery Assoc., Dues		10.00
Branham Publishing, Auto Ref. Books		21.00
IGA Foodliner, Supplies		20.90
IBM Corp., Service Contract		109.00
TOTAL		$ 23,153.57
1981 Appropriation	$ 22,962.00	
Net Lost	191.57	

Town Hall & Town Buildings

Oran Hudson, Wages	$ 170.85
Madeline Bishop, Wages	92.00
NH Electric Coop., Electricity	1,755.98
Saulnier/Carrco, Fuel	13,568.80
Zenith Sales & Service, Service	258.67
Lyndonville Office Equip., Supplies	93.94

Fadden's General Store, Supplies		13.00
Petty Cash, Supplies		6.24
Lincoln Lock Service, Service		16.72
Merrill's General Store, Supplies		44.97
Robert Mellett, Plumbing		21.00
TOTAL		$ 16,042.17
1981 Appropriation	$ 12,370.00	
Net Loss	3,672.17	

Elections & Registration

Shirley Leclerc, Ballot Clerk		$ 20.00
Elizabeth Dauphine, Ballot Clerk		40.00
Mary Donahue, Ballot Clerk		40.00
Celia Bossie, Ballot Clerk		40.00
Country Mile Restaurant, Meals		111.83
Donna Thompson, Ballot Clerk		20.00
Glen Press, Printing		29.00
TOTAL		$ 300.83
1981 Appropriation	$305.00	
Net Gain	4.17	

District Court Expenses

George H. Parker, Salary		$ 6,150.00
Robert E. Bowker, Salary		1,843.00
Jane Duguay, Salary		4,612.56
Wallace J. Peltier, Salary		300.00
TOTAL		$ 12,905.56
1981 Appropriation	$ 12,907.50	
Net Gain	1.94	

Police Department

Wallace J. Peltier, Wages	$ 16,240.21
Michael D. Peltier, Wages	12,753.74
Lawrence R. Drew, Wages	11,888.96
John C. Doveas, Wages	4,031.44
David P. Moser, Wages	7,399.76
Jeffrey A. Mayhew, Wages	8,687.26

Clifton Dauphine, Wages	1,215.84
Brian J. Peltier, Wages	965.00
Rockland Jones, Wages	224.00
William Magee, Wages	24.00
Thomas Strickland, Wages	1,308.00
Elizabeth Webster, Wages	121.12
Sonny's Auto Parts, Supplies	65.36
Arnold's Exxon, Service & Supplies	1,483.64
Kanc Kountry Store, Gas	256.38
Exxon Co., USA, Gas & Supplies	2,445.13
Mobil Oil Co., Gas & Supplies	3,320.76
Shell Oil Co., Gas & Supplies	2,202.09
New England Telephone, Telephone	1,167.38
Warren, Gorham & Lamont, Law Books	73.05
State of NH, Radio Repair	71.50
Bob Bourque Motors, Repairs	93.41
Richard Sherburne, Supplies	798.61
White Mountain Shopper, Adver.	44.48
Courier Printing, Adver.	15.80
Mountain Media, Adver.	12.60
Mountainside Pharmacy, Supplies	65.54
Joseph A. Blais & Co., Supplies	420.80
Lincoln Mart, Supplies	83.17
Meredith Ford, Repairs	175.71
Crosstown Motors, Repairs	29.09
Petty Cash, Supplies	61.93
Lyndonville Office Equip., Supplies	123.50
2 Way Communication Service, Radio Repairs	79.13
Merrill's General Store, Supplies	38.87
Glen Press, Printing	382.00
Clark Boardman, Supplies	150.84
Sargent-Sowell, Supplies	110.40
National Police Supplies, Supplies	33.00
Lincoln Lock Service, Service	8.60
Homestead Press, Printing	132.75
Uniform Sales & Service, Supplies	131.30
St. Johnsbury Trucking Co., Freight	65.32
Goodyear Wholesale Tire Ctr., Tires	358.06

Ben's Uniforms, Supplies		582.35
Wilson's Mobil, Gas		15.00
Smitty's Gulf, Tires		344.40
Gulf Oil Corp., Gas		123.60
Linwood Medical Ctr., Service		30.00
Wallace J. Peltier, Uniform Allow.		180.00
Michael D. Peltier, Uniform Allow.		180.00
Lawrence Drew, Uniform Allow.		180.00
Jeffrey A. Mayhew, Uniform Allow.		120.00
David P. Moser, Uniform Allow.		60.00
John C. Doveas, Uniform Allow.		60.00
Franconia Auto Body, Repairs		370.00
Equity Publishing, NH RSA's		63.50
Abitronics, Radio Repair		39.00
TOTAL		$ 75,628.25
1981 Appropriation (Includes $20,000 revenue)	$ 99,032.00	

Employees' Retirement & Social Security

Employees' Retirement and Social Security	$ 21,588.36
Unemployment Contributions	1,625.07
TOTAL	$ 23,213.43

Fire Department

Joseph McInnis, Wages	$ 275.20
Clifton Dauphine, Wages	212.40
Clayton Durrell, Wages	160.00
Nathan Haynes, Wages	160.00
Leo Savoy, Wages	160.00
Francis Gagne, Wages	160.00
John MacDonald, Wages	160.00
David Plummer, Wages	160.00
J. Randoph Boyle, Wages	160.00

David Robinson, Wages		160.00
John E. Vaughn, Wages		160.00
Ronald Burrows, Wages		160.00
Edward A. Clark, Wages		160.00
Daniel Bourassa, Wages		160.00
Paul J. Beaudin, II, Wages		160.00
Robert Henderson, Wages		160.00
Dale Whitman, Wages		160.00
Raymond Landry, Wages		160.00
William Willey, Wages		160.00
Daryl K. Lavigne, Wages		160.00
Arthur Duguay, Wages		160.00
Stephen Libby, Wages		160.00
Joseph Conn, Wages		80.00
Richard Baker, Wages		80.00
Ronald Emerson, Wages		80.00
New England Telephone, Telephone		160.40
Mobil Oil Corp., Gas		271.39
Shell Oil Co., Gas		149.37
Fadden's General Store, Supplies		17.91
Sargent-Sowell, Signs		51.31
Inland Divers, Service		38.00
North Woodstock Garage, Repairs		13.00
Exxon Co. USA, Gas		17.50
Sonny's Auto, Supplies		312.92
Saymore Trophy, Trophy		12.64
Merrill's General Store, Supplies		7.50
St. Johnsbury Trucking, Freight		21.09
Petty Cash, Supplies		5.40
Goodyear Wholesale Tire Ctr., Tires		55.66
Middlesex Fire Equipment, Supplies		1,243.00
TOTAL		$ 6,304.69
1981 Appropriation	$ 7,507.00	
Net Gain	1,202.31	

Communications Center

Thomas O. Strickland, Wages	$ 9,535.99
Robert F. Chase, Wages	9,053.95
Patrick Reardon, Wages	8,990.86

Lawrence S. Peltier, Wages		8,251.82
New England Telephone, Telephone		242.48
Lyndonville Office Equip., Supplies		8.50
2 Way Communications Service Radio Repairs		572.27
Lakes Region Fire Dispatch Course Fees		60.00
Patrick Reardon, Expenses		39.04
Thomas O. Strickland, Expenses		22.04
TOTAL		$ 36,776.95
1981 Appropriation	$ 36,191.40	
Net Loss	585.55	

Insurance

Blue Cross Blue Shield, Premiums	$ 11,992.64
Ayer Insurance Agency, Premiums	14,255.00
Davis & Towle Agency, Premiums	1,595.94
TOTAL	$ 27,843.58

Civil Defense

Sanco Equipment Co., Supplies	$ 153.75
TOTAL	$ 153.75

Health Department

North Country Home Health Agency, Payment	$ 2,687.00
Littleton Hospital Assoc., Payment	500.00
White Mtn. Mental Health Agency, Payment	2,085.00
Linwood Medical Center, Payment	10,000.00
TOTAL	$ 15,272.00

Planning & Zoning

North Country Council	$ 1,199.00

Damages & Legal Expenses

Moulton, Smith, Samaha & Vaughan		$ 132.00

Municipal Water Department

Clayton J. Durrell, Wages		$ 7,872.60
Michael Beaudin, Wages		3,670.00
R.H. Smith Corp., Pyrofax gas		909.89
Linwood Gas Co., Inc., Gas		173.33
Linwood Medical Center, Services		18.00
NH Electric Coop., Inc., Electricity		1,974.50
New England Chemical, Chlorine		778.00
Evans Radio Supply, Supplies		50.33
NH Water Supply & Pollution Control Commission, Testing		176.00
Fadden's General Store, Supplies		116.04
Gorham Brick & Block, Supplies		173.00
Sonny's Auto Parts, Supplies		7.20
Everett's W.W. Shop, Supplies		77.80
Zenith Sales & Service, Service		32.60
Loon Mt. Rec. Corp, Reservoir Clean.		152.00
Eastern Analytical, Testing		200.00
Goodyear Wholesale Tire Ctr., Tires		53.70
Mountain Media, Notices		57.60
Carrco, Gas		89.02
George McGee, Pipe		60.00
TOTAL		$ 16,641.61
1981 Appropriation	$ 13,757.70	
Net Loss	2,883.91	

Sewer Maintenance

Clayton J. Durrell, Wages		$ 7,872.59
Kerri Durrell, Wages		$ 41.63
New England Telephone, Metering		320.80
NH Electric Coop., Inc., Electricity		25,740.73
William Duguay, Labor		20.00
Leonard Electric, Service		303.94
Oxford Chemicals, Chemicals		909.88
Zenith Sales & Service, Service		61.60

Ralph Pill Electric, Supplies		9.12
Fadden's General Store, Supplies		238.91
Sanborn Electric, Supplies		56.60
Mobil Oil Corp., Gas		16.00
Gould Pumps, Supplies		246.66
New England Chemical, Chlorine		808.00
Goodyear Wholesale Tire Ctr., Tires		41.50
General Electric Supply, Supplies		126.81
Exxon Co. USA, Gas		2.15
Ross Express, Freight		9.25
Westinghouse, Supplies		226.80
R.H. Smith Corp., Gas		215.11
TOTAL		$ 37,268.08
1981 Appropriation	$ 31,932.70	
Net Loss	5,335.38	

Summer Maintenance

Walter Woods, Wages	$ 6,719.28
Edward Wigget, Wages	6,229.18
George Dumont, Wages	5,148.01
William Boyle, Wages	63.25
Exxon Co. USA, Gas	684.19
Mobil Oil Corp., Gas	772.72
Saulnier Oil/Carrco, Diesel Fuel	807.03
Gilman Outdoor Equip., Repairs	36.70
Merriam-Graves, Welding Supplies	268.77
Fadden's General Store, Supplies	396.15
Merrill's General Store, Supplies	40.03
Gorham Brick & Block, Supplies	701.80
E.J. Prescott, Inc., Supplies	1,625.36
Campton Sand & Gravel, Gravel	1,138.93
Merrimack Stores, Supplies	136.80
Lincoln Sign Co., Sign	32.00
Sonny's Auto Parts, Supplies	132.99
H.K. Webster, Supplies	164.16
Ross Express, Freight	17.95
Everett's W.W. Shop, Supplies	63.08
Sargent-Sowell, Supplies	11.40
Arnold's Exxon, Repairs	296.69

R.C. Hazelton Co., Inc., Supplies		101.72
Linwood Medical Center, Service		28.00
Gulf Oil Corp., Gas		22.00
TOTAL		$ 25,638.19
1981 Appropriation	$ 24,299.33	
Net Loss	1,338.86	

Winter Maintenance

Walter Woods, Wages	$ 6,719.28
Edward Wiggett, Wages	6,229.18
Marcellin Laliberte, Wages	3,079.22
Mobil Oil Corp., Gas	1,077.94
Exxon Co. USA, Gas	612.87
Arnold's Exxon, Repairs	460.42
St. Johnsbury Trucking Co., Freight	32.32
Petty Cash, Supplies	2.82
Sonny's Auto Parts, Supplies	557.65
Goodyear Wholesale Tire Ctr., Tires	225.10
Campton Sand & Gravel, Gravel	293.13
Everett's W.W Shop, Supplies	23.20
E.J. Prescott, Inc., Supplies	311.33
Foster Co., Supplies	98.25
H.K. Webster Co., Supplies	105.80
International Salt, Salt	8,444.18
Saulnier Oil/Carrco, Fuel	528.32
Merriam-Graves, Welding Supplies	201.40
R.C. Hazelton Co., Inc., Repairs & Supplies	1.104.71
Fern's Inc., Supplies	47.43
Ross Express, Freight	107.52
James M. Walsh, Labor	146.25
Sanel Auto Parts, Supplies	251.54
Middlesex Fire Equipment, Supplies	79.02
Dick's Mobil, Gas	34.75
Fadden's General Store, Supplies	163.16
Perry's Trucking & Service, Repairs	333.35
Village Auto Body, Welding	34.00
Huot's Shell, Radiator Repair	5.00

American Service Specialists, Transmission Repair		632.00
Everett's W.W. Shop, Supplies		26.95
TOTAL		$ 31,968.09
1981 Appropriation	$ 27,619.33	
Net Loss	4,348.76	

Note: $2,580.63 Revenue from sale of salt

Street Lighting

NH Electric Coop., Electricity		$ 25,212.56
Loon Mt. Rec. Corp., Street Lights		1,185.64
TOTAL		$ 26,398.20
1981 Appropriation	$ 24,000.00	
Net Loss	2,398.20	

Cemeteries

Joseph Asselin, Wages		$ 2,303.90
Fadden's General Store, Supplies		93.65
Arnold's Exxon, Gas		129.41
Gilman Outdoor Equip., Repairs		146.95
TOTAL		$ 2,673.91
1981 Appropriation	$ 3,400.00	
Net Gain	726.09	

Town Poor

Rental Assistance	$ 985.00
Fuel Assistance	1,250.89
Electricity	620.02
Food	95.00
Medication	36.85
Burial Expenses	709.90
TOTAL	$ 3,697.66

Old Age Assistance

Treasurer, State of NH, Assistance	$ 4,003.84

Library

Helen A. Avery, Wages		$ 1,946.19
Thelma Branscombe, Wages		601.31
Donna Thompson, Wages		713.59
Fred Branscombe, Wages		345.85
Mary McMorran, Wages		337.56
NH Electric Coop., Electricity		305.56
Saulnier Oil/Carrco, Fuel		1,089.71
New England Telephone, Telephone		249.19
Gaylord Brothers, Supplies		44.35
Detective Book Club, Books		61.12
Eastern Book Co., Books		1,454.86
Publisher's Central Bureau, Books		181.27
Mary McMorran, Mileage		176.16
Americana, Supplies		30.00
Library Journal, Subscription		27.00
Grolier Yearbook, Book		15.00
Helen A. Avery, Books		37.32
Postmaster, Box Rent		11.00
National Geographic, Subscription		13.00
Hilliard's Candyland, Supplies		5.75
Donna Thompson, Mileage		72.00
American Library Assoc., Dues		32.00
Decorating Ideas, Subscription		12.00
US News & World Report, Subs.		17.50
Nathaniel Dame Co., Supplies		57.28
Doubleday Book Club, Books		58.08
Reading Enrichment Co., Inc., Books		356.03
The Highsmith Co., Inc., Books		57.12
TOTAL		$ 8,307.80
1981 Appropriation	$ 8,760.20	
Net Gain	452.40	

Patriotic Purposes

Edward Clermont, Fireworks	$ 750.00

Advertising & Regional Associations

Upper Valley Senior Citizens Council	$ 300.00
Lincoln-Woodstock	

Chamber of Commerce		500.00
NH Humane Society		250.00
TOTAL		$ 1,050.00
1981 Appropriation	$ 1,050.00	

Incinerator Budget

Michael J. Gagnon, Wages	$ 13,754.36
Scott W. Bartlett, Wages	9,385.08
Joseph A. Drapeau, Wages	745.00
Kevin Durrell, Wages	1,420.00
Town of Woodstock, Dec. Payment	2,527.08
Michael J. Gagnon, Mileage	51.84
Wilson's Mobil, Gas	49.72
Misty Hill Welding, Welding	42.17
NH Electric Coop., Electricity	3,684.68
Exxon Co. USA, Gas, etc.	985.08
New England Telephone, Service	553.53
Airborne Freight, Freight	50.47
Sonny's Auto Parts, Supplies	559.87
Leonard Electric, Repairs	1,712.66
Hahr Construction, Escrow payment	1,591.96
Village Auto Body, Welding	192.25
R. Carr Equipment Handling Co. Supplies	3,641.95
Mobil Oil Co., Gas, etc.	1,638.75
Saulnier Co./Carrco	9,210.34
James M. Walsh, Welding	74.75
Plymouth Furniture Co., Supplies	40.00
Lyndonville Office Equip., Supplies	51.90
Lincoln Sign Co., Signs	250.60
Grappone, Inc., Repairs-Loader	894.18
State of NH - MV, Registration	1.00
Sanel Auto Parts, Supplies	38.49
Robert Mellett, Plumbing	42.45
Oxford Chemical, Chemicals	713.16
Plaza Hardware, Lawnmower	107.99
Fadden's General Store, Supplies	79.98
Holmes Transportation, Freight	36.92
Laconia Fire Equip, Exting. Refills	33.40

Merrill's General Store, Supplies		4.37
Goodyear Wholesale Tire Ctr., Tires		194.04
St. Johnsbury Trucking Co., Freight		42.16
Sargent-Sowell, Supplies		434.81
D. Avery & Sons, Grading Road		217.00
Lincoln Mart, Supplies		5.43
Petty Cash, Freight		18.45
Ayer Insurance Agency,, Insurance		142.00
TOTAL		$ 55,230.97
1981 Appropriation	$ 68,660.23	
Net Gain	13,429.26	

Recreation Budget

Philip McMorran, Wages	$ 126.50
Donald W. Amos, Wages	290.00
John Bartlett, Wages	210.94
Nancy Hebert, Wages	69.14
Willard Ouellette, Wages	64.00
Christine Alger, Wages	56.87
Lincoln Fire Dept., Skating Rink	600.00
Arnold's Exxon, Gas, etc.	165.01
IGA Foodliner, Supplies	86.92
Hillside Cookie Dist., Supplies	64.50
NH Electric Coop., Electricity	267.55
Lincoln Mart, Supplies	19.98
Dick's Mobil, Gas, etc.	87.64
Fadden's General Store, Supplies	143.17
Lincoln Lock Service, Service	50.50
Everett's W.W. Shop, Supplies	307.34
Robert Nelson, Summer Soccer	400.00
Fourth of July Fund, Contribution	50.00
Mustard Seed Summer Youth Program Contribution	1,275.00
Recco, Inc., Plants - Park	118.20
Petty Cash, Supplies	36.10
D & B Auto, Parts - Tow Motor	142.40
State Tramway Board, Registration	52.50

Sonny's Auto Parts, Supplies		7.56
TOTAL		$ 4,691.82
1981 Appropriation	$ 7,330.00	
Net Gain	2,638.18	

STATEMENT OF DEBT SERVICE REQUIREMENTS AS OF DECEMBER 31, 1978

	Sewer Bonds Lot B 3½%		Sewer Bonds Lot A 4.10% (State Guaranteed)	
Amount of Orig. Issue	**$6000,000.00**		**$250,000.00**	
Date of Orig. Issue	**April 1, 1967**		**April 1, 1968**	
Principal Payable Date	**April 1st**		**April 1st**	
Interest Payable Date	**Apr. 1 & Oct. 1**		**Apr. 1 & Oct. 1**	
Payable At	**The National Shamut Bank of Boston**		**The National Shawmut Bank of Boston**	
Maturities—Fiscal Year Ending Dec. 31st	Principal	Interest	Principal	Interest
1982	30,000.00	5,775.00		
1983	30,000.00	4,725.00		
1984	30,000.00	3,675,00		
1985	30,000.00	2,625.00		
1986	30,000.00	1,575.00		
1987	30,000.00	525.00		
1988				
	$180,000.00	$ 18,900.00		

	Sewer Bonds (Lot B) 4.40%		Town Road Improvement Bonds 6½%	
Amount of Orig. Issue	**$200,000.00**		**$25,000.00**	
Date of Orig. Issue	**April 1, 1968**		**August 1, 1970**	
Principal Payable Date	**April 1st**		**August 1st**	
Interest Payable Date	**Apr. 1 & Oct. 1**		**Feb. 1 & Aug. 1**	
Payable At	**The National Shawmut Bank of Boston**		**The National Shawmut Bank of Boston**	
Maturities—Fiscal Year Ending Dec. 31	Principal	Interest	Principal	Interest
1982	10,000.00	2,860.00		
1983	10,000.00	2,420.00		
1984	10,000.00	1,980.00		
1985	10,000.00	1,540.00		
1986	10,000.00	1,100.00		
1987	10,000.00	660.00		
1988	10,000.00	220.00		
	$ 70,000.00	$ 10,780.00	$	$

	Water Bonds 6½%		Sewer Bonds (Lot A) 6%	
Amount of Orig. Issue	**$135,000.00**		**$142,000.00**	
Date of Orig. Issue	**August 1, 1970**		**August 1, 1970**	
Principal Payable Date	**August 1st**		**August 1st**	
Interest Payable Date	**Feb. 1 & Aug. 1**		**Feb. 1 & Aug. 1**	
Payable at	**The National Shawmut Bank of Boston**		**The National Shawmut Bank of Boston**	
Maturities—Fiscal Year Ending Dec. 31st	Principal	Interest	Principal	Interest
1982	10,000.00	1,625.00	10,000.00	1,800.00
1983	10,000.00	975.00	10,000.00	1,200.00
1984	5,000.00	325.00	10,000.00	600.00
1985				
1986				
1987				
1988				
	$ 25,000.00	$ 2,925.00	$ 30,000.00	$ 3,600.00

——Totals——

Maturities—Fiscal Year Ending Dec. 31	Principal	Interest
1982	60,000.00	12,060.00
1983	60,000.00	9,320.00
1984	55,000.00	6,580.00
1985	40,000.00	4,165.00
1986	40,000.00	2,675.00
1987	40,000.00	1,185.00
1988	10,000.00	220.00
	$305,000.00	$ 36,205.00

THE STATE OF NEW HAMPSHIRE

THE POLLS WILL BE OPEN FROM 9:00 A.M. to 6:00 P.M.

To the Inhabitants of the Town of Lincoln in the County of Grafton in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at Lin-Wood High School in said Lincoln on Tuesday, the ninth day of March, next at 9:00 of the clock in the forenoon, to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing.

2. To raise such sums of money as may be necessary to defray town charges for the ensuing year and make appropriations of the same.

3. To see if the Town will vote to raise and appropriate the sum of $200,000 for the purpose of improving and enlarging the municipal water system, including all related facilities, and including acquisition by negotiated purchase or by eminent domain, of such lands, easements, and rights of way as may be required to implement said purpose, and further to authorize the appropriation of said sum by the issuance of serial bonds or notes, under and in compliance with the provisions of the Municipal Finance Act (RSA Chapter 33, and as amended), and to further authorize the Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon, and to take such action as may be necessary to effectuate the issuance, negotiation, sale, and delivery of such bonds, as shall be in the best interest of the Town, and to take such other and further action as may be necessary to implement said vote.

4. To see if the Town will vote to authorize the Selectmen to promulgate such by-laws as, in their sole discretion, they deem necessary and desirable, relative to charging fees for hook-ups to the Town water system for the purpose of deferring the cost of construction, payments of principal and interest on any debt incurred, management, maintenance, operation and repair of the Town's water system; provided, however, such authorization to be specifically contingent on the affirmative vote by the Town of Lincoln of the Article in the warrant relative to the appropriation

of $200,000 by means of serial bonds or notes, and otherwise such authorization to be deemed null and void.

5. To see if the Town will vote to authorize the Selectmen, until directed to the contrary at a subsequent town meeting, to apply for, negotiate and do all other things necessary to obtain such federal, state, or other assistance as may be available for the improvement and enlargement of the municipal water system, and to authorize the Selectmen to borrow money in anticipation of said assistance in accordance with New Hampshire (RSA 33:7 et seq. and as amended) and to otherwise authorize such further action as may be necessary to implement said vote.

6. To see if the Town will vote to authorize the Selectmen to accept and expend for the purposes of enlargment and expansion of the Municipal Water System, any such federal, State or other assistance as may be available.

7. To see how much money the Town will vote to raise and appropriate for Town Officers' Salaries.

8. To see how much money the Town will vote to raise and appropriate for Town Officers' Expenses.

9. To see how much money the Town will vote to raise and appropriate for Election and Registration Expenses.

10. To see how much money the Town will vote to raise and appropriate for Cemeteries.

11. To see how much money the Town will vote to raise and appropriate for the operation and maintenance of the Town Building.

12. To see how much money the Town will vote to raise and appropriate for Planning and Zoning.

13. To see how much money the Town will vote to raise and appropriate for Legal Expenses.

14. To see how much money the Town will vote to raise and appropriate for Advertising and Regional Associations.

15. To see how much money the Town will vote to raise and appropriate for a Contingency Fund.

16. To see how much money the Town will vote to raise and appropriate for the Police Department.
17. To see how much money the Town will vote to raise and appropriate for the Fire Department.
18. To see how much money the Town will vote to raise and appropriate for Civil Defense.
19. To see how much money the Town will vote to raise and appropriate for the Communications Center.
20. To see how much money the Town will vote to raise and appropriate for Town Maintenance.
21. To see if the Town will vote to raise and appropriate the sum of $177.01, the State to contribute $1,180.03, for Town Road Aid.
22. To see how much money the Town will vote to raise and appropriate for Highway Subsidy.
23. To see how much money the Town will vote to raise and appropriate for Street Lighting.
24. To see how much money the Town will vote to raise and appropriate for Solid Waste Disposal.
25. To see how much money the Town will vote to raise and appropriate for the Health Department.
26. To see how much money the Town will vote to raise and appropriate for Animal Control.
27. To see how much money the Town will vote to raise and appropriate for General Assistance.
28. To see how much money the Town will vote to raise and appropriate for Old Age Assistance.
29. To see how much money the Town will vote to raise and appropriate for the Public Library.
30. To see how much money the Town will vote to raise and appropriate for Parks and Recreation.
31. To see how much money the Town will vote to raise and appropriate for Patriotic Purposes.

32. To see how much the Town will vote to raise and appropriate for the payment of all Debt Retirement Schedules due during the ensuing year.

33. To see how much money the Town will vote to raise and appropriate for Interest Expense for short and long term notes.

34. To see how much money the Town will vote to raise and appropriate for the purchase of a new Police Cruiser.

35. To see how much money the Town will vote to raise and appropriate for the purchase of a new ¾ ton Maintenance Pick-up.

36. To see if the Town will vote to raise and appropriate $4,300 for the purchase of the State Highway Garage and land on Route #3.

37. To see if the Town will vote to raise and appropriate $15,000 to be placed in the capital reserve fund for the revaluation of the Town by the Appraisal Division of the Department of Revenue Administration.

38. To see how much money the Town will vote to raise and appropriate for updating the Tax Maps.

39. To see how much money the Town will vote to raise and appropriate for upgrading the Recreation Area road.

40. To see how much money the Town will vote to raise and appropriate for District Court Expenses.

41. To see how much money the Town will vote to raise and appropriate for the operation and maintenance of the Water System.

42. To see how much money the Town will vote to raise and appropriate for the operation and maintenance of the Sewer Department.

43. To see how much money the Town will vote to raise and appropriate for Employees' Retirement and Social Security Contributions.

44. To see how much money the Town will vote to raise and appropriate for the payment of all forms of Insurance.

45. To see how much money the Town will vote to raise and appropriate for Unemployment Compensation.

46. To see if the Town will vote to appropriate from the Revenue Sharing Fund and transfer to the general administration account $14,000 to be applied to the maintenance and administration of the Police Department.

47. To see if the Town will vote to authorize the Selectmen to transfer tax liens and convey property acquired by the Town by Tax Collector's Deed by public auction or advertised seal bid or in such other manner as determined by the Selectmen as justice may require.

48. To see if the Town will authorize the Selectmen to apply for, receive, and expend Federal or State grants, which may become available during the course of the year, and also to accept and expend money from any other governmental unit or private source to be used for purposes for which the Town may legally appropriate money; provided: (1) that such grants and other monies do not require the expenditure of other town funds, (2) that a public hearing shall be held by the Selectmen prior to the receipt and expenditure of such grants and monies; and (3) that such items shall be exempt from all provisions of RSA 32 relative to the limitation and expenditure of Town monies, all as provided by RSA 31:95-b.

49. To see if the Town will vote to authorize the Selectmen to hire money in anticipation of taxes.

50. To see if the Town will vote to appropriate and authorize the Selectmen to expend on the projects, and/or Debt Retirement Schedules voted in this Warrant that may develop from monies paid in the Town by the State or Federal Government.

51. To see if the Town will vote to authorize the Selectmen to select either the New Hampshire Department of Revenue Administration, Division of Municipal Services or a private accredited or professionally capable auditing firm to audit the Town of Lincoln's books.

52. To see if the Town will vote to appropriate and authorize the Selectmen to apply to budget items the interest received on taxes and deposits.

53. To see if the Town will authorize the Selectmen to apply for and

expend any monies that may be forthcoming for the Federal Emergency Manpower or CETA programs.

54. To see if the Town will vote to authorize the Selectmen to take an option or options on any and all lands which may, in the opinion of the majority of the Board of Selectmen, be in the best interest of the Town of Lincoln and to do all things incidental thereto.

55. Shall the citizens of Lincoln ask members of the New Hampshire Congressional delegation to support or co-sponsor a resolution in the United States Congress to:

    Request the President of the United States to propose to the Soviet Union that the United States and the Soviet Union adopt a mutual freeze on the testing, production, and deployment of nuclear weapons and of missiles and new aircraft designed primarily to deliver nuclear weapons, with verification safeguards satisfactory to both countries. (This article inserted upon written petition).

56. To see if the Town will vote to adopt the following Public Drinking Ordinance:

    No person shall at any time consume intoxicating liquor as defined by New Hampshire Law (RSA 21:33) upon any public sidewalk, public street, public park, public playground, or public swimming area, within the Town of Lincoln, except for special events specifically authorized in advance by the Chief of Police of the Town of Lincoln.

    Any person violating this ordinance shall be guilty of a violation, punishable by a fine of not less than fifty dollars ($50.00) and not more than One Hundred Dollars ($100.00) for a first offense, and not less nor more than One Hundred Dollars ($100.00) for each subsequent offense.

57. To see if the Town will vote to adopt the following Public Loitering Ordinance:

    No person or persons shall loiter on any street or sidewalk or public parking area or public park after closing hours, within the Town of Lincoln, in such manner as to impede

pedestrian traffic on said street, sidewalk, public parking area or public park, or in such manner as to partially or completely block ingress or egress to or from the entrance of any business establishment, apartment building or private home adjacent to such street, sidewalk, public parking area or public park.

Any person violating this ordinance shall be guilty of a violation, punishable by a fine of not less than fifty dollars ($50.00) and not more than One Hundred dollars ($100.00) for a first offense, and not less nor more than One Hundred Dollars ($100.00) for each subsequent offense.

58. To see if the Town will vote to authorize the Selectmen to negotiate for and enter into an Intergovernmental Agreement with the Town of Woodstock pursuant to the authority granted under RSA 53-A:3 XII; the purpose of this agreement is to establish a separate entity that would have its own checking and savings accounts, records keeping systems, and insurance coverage.

59. To see if the Town will authorize the Selectmen to change polling hours from 9:00 am through 6:00 pm to 10:00 am through 6:00 pm.

60. To see if the Town will vote to authorize the Selectmen to negotiate an exchange of real estate with Franconia Investment Corporation and to sign any deeds or other instruments and to do all other things necessary to consummate said exchange of real estate as may be deemed by a majority of the Board of Selectmen in the best interest of the Town.

61. To see if the Town will vote to authorize the Selectmen to delete the printing of the Inventory of Assessed Property list from the Annual Report.

62. Any other business that may legally come before the meeting.

Given under our hands and seal, this 22nd day of February, in the year of our Lord nineteen hundred and eighty-two.

ROGER STEWART
EDMOND GIONET
JAMES BUJEAUD
Selectmen of Lincoln

A true copy of Warrant—Attest:

ROGER STEWARD
EDMOND GIONET
JAMES BUJEAUD
Selectmen of Lincoln

TOWN OF LINCOLN BY-LAW RELATIVE TO WATER TAP FEES

NOW COMES the TOWN OF LINCOLN, by its Selectmen, in accordance with authority granted by Town Meeting held on March 9, 1982, by affirmative Vote of Article 4 and set forth the following By-Law relative to water tap fees:

I. PURPOSE

The purpose of the water tap fee is to defray the cost of construction, principal and interest payments on any debt incurred, management, maintenance, operation and repair of the Town's water system.

All new construction requiring the use of water from the Town's water system shall be required to pay an initial one time tap fee, which shall thereafter entitle the user to tap into the water system. Any change of use of existing structures shall be considered new construction under this by-law.

II. POINT SYSTEM

A point system will be used to try to make the tap fee proportional to the anticipated consumption of water. The dollar charge per point shall be set forth in Exhibit A, attached hereto and made a part hereof. The Selectmen shall assess points in accordance with the anticipated

consumption of each user. A minimum number of 6 points shall be assessed in each case.

Except in unusual circumstances the following guidelines shall be used in assessing points:

1. For Restaurants, the total seating capacity shall be multiplied by .5 and for Bars, the total seating capacity shall be multiplied by .25 to determine the points to be assessed. Provided, however, in the event the Restaurant or Bar utilizes disposable paper products rather than washable dishware, glassware, the number of assessed points shall be reduced by three-fifths.

2. .75 points for each room and each bath of a Motel, Inn, Lodge, or Ski Lodge, Ski Club.

3. At campsites providing hook-up for recreational vehicles and/or travel trailers, each such hook-up shall be multiplied by .5 to determine the points to be assessed.

4. Additional sinks not included in baths or kitchens, .25 points each.

5. Commercial ice makers, 1 point each.

6. Water fountains, water coolers, or water bubblers, .25 points each.

7. A half-bath consisting of one wash basin, and one toilet, 1.5 points each.

8. Each extra toilet or urinal in a half-bath area, an additional .75 points.

9. A single shower or a single tub, 1.5 points.

10. Full baths, which include a shower or tub, a wash basin, and a toilet, 3 points.

11. If a wash basin is located in a room directly adjacent to a shower, a tub, or a toilet, they shall be considered a full bath and shall be assessed three points.

12. Kitchens, 2.5 points.

13. Commercial launderies, 4 points per washer.

14. Residential laundry rough-ins, .5 points each.

15. Outside water taps, or spigots, 1 point each. All residences or commercial establishments shall be assessed for at least one outside water tap or spigot, even though there may in fact, be none present on the outside of the building.

16. Swimming pools, 10 points each.

17. Commercial car washing facilities, 20 points.

18. Fire extinguishing systems, such as wet stand pipes, dry stand pipes, and sprinklers shall not be assessed at all, whether located in residential or commercial establishments.

19. Take-out type restaurants, 12 points.

20. Jacuzzis and hot tubs in a commercial establishment will each be assessed 6 points. Jacuzzis and hot tubs in a residential establishment shall be assessed 2 points each.

III. PROCEDURE, INSPECTION AND ADJUSTMENT

Each owner must apply for and make advance payment of the water tap fee to the Selectmen before the Town will permit the owner to tap onto the Town Water System.

Once the owner has completed construction, or conversion resulting in a change of use the Town shall cause a physical inspection of the premises to be performed to determine the number of points to be assessed according to the provision of Article II above. Adjustment in the prepaid water tap fee shall be made at that time and in the event the points assessed result in a fee greater than the sum paid in advance, the property owner shall be responsible for paying such additional tap fee resulting from the Town's inspection of his premises.

Once the adjustments have been made to the original tap fee, even if the owner subsequently alters his property hereby theoretically reducing the number of points assessed at the time of the original hook-up, the Town shall not be responsible for any refund for the original tap fee paid by the owner or by his predecessor in title.

IV. PENALTIES AND REMEDIES FOR NON-PAYMENT OF FEES

In the event an owner fails or refuses to pay the water tap fee, such

unpaid charges shall result in a lien on the subject property in accordance with State Law. Interest at the rate of 1½% per month computed monthly (18% per year), shall be charged on all unpaid fees, and the owner shall be responsible for all costs of collection including reasonable attorney's fees.

EXHIBIT A
RATE SCHEDULE

This tap fee will apply to all physical hook-ups, presold or not, in the Town of Lincoln, New Hampshire, after April 1, 1982 at a rate of $50.00 per point.

BUDGET

Purposes of Appropriation	Actual Appropriations 1981 (1981-82)	Actual Expenditures 1981 (1981-82)	Selectmen's Budget 1982 (1982-83)	Budget Committee Recommended 1982 (1982-83)	Budget Committee Not Recommended
General Government					
Town Officers' Salary	$ 7,550.00	$ 7,609.00	$ 7,550.00	$ 7,550.00	$
Town Officers' Expenses	22,962.00	23,153.57	23,464.00	23,464.00	
Election & Registration Expenses	305.00	300.83	915.00	915.00	
Cemeteries	2,400.00	2,673.91	6,830.00	6,830.00	
General Government Buildings	12,370.00	16,042.17	19,250.00	19,250.00	
Planning & Zoning	1,199.00	1,199.00	1,379.00	1,379.00	
Legal Expenses	1,000.00	132.00	2,000.00	2,000.00	
Advertising & Regional Assoc.	1,050.00	1,050.00	1,330.00	1,330.00	
Contingency Fund	2,500.00		2,500.00	2,500.00	
Public Safety					
Police Department	99,032.00	81,707.48	91,188.59	91,188.59	
Fire Department	7,507.00	6,304.69	7,087.00	7,087.00	
Civil Defense	300.00	153.75	300.00	300.00	
Communications Center	36,191.00	36,776.95	40,121.55	40,121.55	
Highways, Streets & Bridges					
Town Maintenance	51,918.00	57,606.28	60,808.90	60,808.90	

Town Road Aid	177.87	177.87	1,357.01	1,357.01	
Highway Subsidy			7,140.00	7,140.00	
Street Lighting	24,000.00	26,398.20	26,000.00	26,000.00	
Sanitation					
Solid Waste Disposal (Incinerator)	48,113.00	40,278.57	44,432.00	44,432.00	
Health					
Health Department	15,272.00	15,272.00	13,724.50	13,724.50	
Animal Control			1,100.00	1,100.00	
Welfare					
General Assistance	7,500.00	3,697.66	10,000.00	10,000.00	
Old Age Assistance	2,500.00	4,003.84	5,000.00	5,000.00	
Culture and Recreation					
Library	8,760.00	8,307.80	9,322.80	9,322.80	
Parks and Recreation	7,330.00	4,691.82	7,987.00	7,987.00	
Patriotic Purposes	750.00	750.00	100.00	100.00	
Mustard Seed Summer Youth Program					1,350.00
Debt Service					
Principal of Long-Term Bonds & Notes	60,000.00	60,000.00	60,000.00	60,000.00	
Interest Expense-Long-Term Bonds & Notes	14,800.00	14,800.00	12,060.00	12,060.00	
Interest Expense-Tax Anticipation Notes	10,000.00	15,292.02	15,000.00	15,000.00	
Capital Outlay					
Police Department Cruiser			9,000.00	9,000.00	
¾ Ton Maintenance Pickup Truck			9,000.00	9,000.00	

Land Acquisition-Highway Garage			4,300.00	4,300.00	
Tax Map Update			3,200.00	3,200.00	
Revaluation			15,000.00	15,000.00	
Recreation Area Road			4,500.00	4,500.00	
Operating Transfers Out					
Municipal & District Court Expenses	12,907.00	12,905.56	12,232.00	12,232.00	
Miscellaneous					
Municipal Water Department	13,757.00	16,641.61	22,429.60	22,429.60	
Municipal Sewer Department	31,932.00	37,268.08	36,819.60	36,819.60	
FICA, Retirement & Pension Contributions	15,500.00	21,588.36	19,213.58	19,213.58	
Insurance	34,700.00	27,843.58	38,185.00	38,185.00	
Unemployment Compensation		1,625.07	1,625.00	1,625.00	
Total Appropriations	$610,816.00	$546,251.67	$653,452.13	$653,452.13	

Less: Amount of Estimated Revenues, Exclusive of Taxes	$249,211.00
Amount of Taxes to be Raised (Exclusive of School and County Taxes	$404,241.13

Sources of Revenue	Estimated Revenues 1981 (1981-82)	Actual Revenues 1981 (1981-82)	Selectmen's Budget 1982 (1982-83)	Estimated Revenues 1982 (1982-83)
Taxes				
Resident Taxes	$ 6,500.00	$ 6,860.00	$ 6,000.00	$ 6,000.00
National Bank Stock Taxes	50.00	31.00	30.00	30.00
Yield Taxes	1,200.00	464.00	150.00	150.00
Interest & Penalties on Taxes	7,500.00	9,734.00	13,000.00	13,000.00
Resident Tax Penalties	100.00	150.00	150.00	150.00
Intergovernmental Revenues				
Meals and Rooms Tax	7,700.00	5,974.00	6,000.00	6,000.00
Interest & Dividends Tax	6,000.00	8,246.00	2,834.00	2,834.00
Savings Bank Tax	5,000.00	6,550.00	6,000.00	6,000.00
Highway Subsidy	10,107.00	8,350.00	7,140.00	7,140.00
Railroad Tax		5.00	5.00	5.00
Town Road Aid	1,186.00	1,186.00		
State Aid Water Pollution Projects	39,790.00	39,790.00	38,318.00	38,318.00
Reimb. a/c State-Federal Forest Land	62,000.00	106,929.00	78,000.00	78,000.00
Road Toll Refund	1,000.00	276.00	275.00	275.00
Facility Plan	21,850.00	14,100.00		
Hydro Project	27,000.00			
Licenses and Permits				
Motor Vehicle Permit Fees	32,000.00	34,429.00	35,000.00	35,000.00
Dog Licenses	400.00	335.00	350.00	350.00
Business Licenses, Permits & Filing	150.00	69.00	15.00	15.00
Fines & Forfeits, Municipal Court	10,000.00	16,134.00	15,000.00	15,000.00
Income From Trust Funds	40.00	130.00	130.00	130.00

Charges For Services				
Income from Departments	10,000.00	38,399.00	15,000.00	15,000.00
Cemetery Lots	300.00	1,185.00		
Income from Police Department	20,000.00	7,895.00	5,000.00	5,000.00
Miscellaneous Revenues				
Interest on Deposits	500.00	4,099.00	2,114.00	2,114.00
Land Sales (Incinerator Property)		1,500.00		
Solid Waste Pit Lease (Burndy Corp.)		1.00	200.00	200.00
Other Financing Sources				
Income from Water & Sewer Depts.		400.00	4,500.00	4,500.00
Revenue Sharing Fund	40,000.00	40,000.00	14,000.00	14,000.00
Total Revenues and Credits	$310,373.00	$353,041.00	$249,211.00	$249,211.00

TOWN CLERK'S ACCOUNTS
For Year Ended December 31, 1981

Dr.

Motor Vehicle Permits Issued		$ 34,420.00
Dog Licenses Issued	388.80	
Less: Fees Retained	44.50	
		344.30
Filing Fees		9.00
TOTAL DEBITS		$ 34,773.30

Cr.

Remittances to Treasurer	
1981 M.V. Permits Issued	$ 34,420.00
Dog Licenses	344.30
Filing Fees	9.00
TOTAL CREDITS	$ 34,773.30

1981 TAX ASSESSMENT

Total Town Approp.	$613,902.00	
Total Revenues & Credits	309,080.00	
Net Town		304,822.00
Net School	575,448.00	
County Tax Assess.	105,010.00	
Total Town, School, County		985,280.00
Deduct: Bus. Prof. Tax Reimb.		−227,496.00
Add: War Service Credits	7,650.00	
Add: Overlay	21,692.00	
Property Tax to be raised		787,126.00

NET ASSESSED 1981 VALUATION

$33,494,713 x .0235 = $787,126

1981 TAX RATE

Town	$ .78	−10
School	1.30	
County	.27	
		$ 2.35

TAX COLLECTOR'S REPORT
Fiscal Year Ended December 31, 1981 (June 30, 1982)

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Dr.

		—Levies Of:—	
Uncollected Taxes– Beg. of Fiscal Year	**1981**	**1980**	**Prior**
Property Taxes	$	$331,040.00	$ 1,435.00
Resident Taxes		1,780.00	1,580.00
Taxes Committed to Collector:			
Property Taxes	779,751.37		
Resident Taxes	7,020.00		
Added Taxes:			
Property Taxes	.01		
Resident Taxes	240.00	250.00	
Overpayments:			
a/c Resident Taxes		20.00	
Interest Collected on Delinquent Property Taxes:		8,815.42	7.47
Penalties Collected on Resident Taxes	14.00	137.00	6.00
TOTAL DEBITS	$787,025.38	$342,042.42	$ 3,028.47

Cr.

Remittances to Treasurer During Fiscal Year			
Property Taxes	$426,529.94	$311,882.93	$ 56.22
Resident Taxes	5,470.00	1,330.00	60.00
Int. Col. During Yr.		8,815.42	7.47
Pen. on Resident Taxes	14.00	137.00	6.00
Abatements Made During Year:			
Resident Taxes		320.00	
Uncollected Taxes– End of Fiscal Year: (As Per Collector's List)			
Property Taxes	353,221.44	19,157.07	1,378.78
Resident Taxes	1,790.00	400.00	1,520.00
TOTAL CREDITS	$787,025.38	$342,042.42	$ 3,028.47

SUMMARY OF TAX SALES ACCOUNTS
Fiscal Year Ended Dec. 31, 1981 (June 30, 1982)

Dr.

	—Tax Sales on Account of Levies Of—		
	1980	1979	1978
Bal. of Unredeemed Taxes–Beginning Fiscal Year*	$	$ 3,698.78	$ 1,972.84
Taxes Sold to Town During Cur. Fis. Yr.**	19,922.15		
Int. Coll. After Sale	93.62	266.89	483.09
Redemption Costs	67.35		
TOTAL DEBITS	$ 20,083.12	$3,965.67	$ 2,455.93

Cr.

Remittances to Treasurer During Year			
Redemptions	$ 2,545.49	$ 2,427.72	$ 1,972.84
Interest & Costs After Sale	160.97	266.89	483.09
Unredeemed Taxes–End of Fiscal Year	17,376.66	1,271.06	
TOTAL CREDITS	$ 20,083.12	$ 3,965.67	$ 2,455.93

* These sums represent the total of Unredeemed Taxes, as of January 1, 1982 from Tax Sales held in **Previous** Fiscal Years.

** Amount of Tax Sale(s) held during current fiscal year, including total amount of taxes, interest and costs to date of sale(s).

1981 PROPERTY ASSESSMENTS
TOWN AREA

Adams, Sherman	$ 46,400
Adzarito, Verna N.	192,150
Akers, Stephen H. & Rebecca	5,200
Albee, Bertram & Viola	14,650
Aldrich, Marjorie	30,400
Aldrich, Victor & Beverly	23,000
Alger, Robert & Faith	78,950
Archambault, Max & Helen	12,100
Asselin, Joseph & Marguerite	22,450
Asselin, Marie Claire	18,500
Asselin, Robert	1,600
Asselin, Arthur	2,550
Atwood, Edward & Carolyn	29,500
Audet, Arthur & Simone	17,250
Avery, Earl & Helen	23,750
Avery, Sherwood B. & Jody	16,250
Baker, Gloria, J.	19,950
Barnes, Emma B.	3,550
Bartlett, Eunice	21,750
Bartlett, Scott	18,200
Batchelder, James H. VI	5,050
Beacon Motel	211,700
Bean, Mary Lois	8,800
Beaudin, Brian	2,050
Beaudin, David	15,400
Beaudin, Michael & Beth	27,450
Beaudin, Paul II & Wendy	26,250
Beaudin, Paul Sr. & Elizabeth	27,250
Beckwith, Edward & Jennie	11,250
Belanger, Arthur & Olga	35,100
Belhumeur, Clement & Palmyre	236,550
Bennett, Mary H.	10,800
Berg, Wallace & Lillian	25,350
Bergson, Eugene & Eleanor	7,700
Bishop, Wilfred & Alice	11,650
Blanchard, Helen	5,650

Blanchard, Lillian	19,450
Boissonneault, Madeline	16,500
Boissoneault, Paul & Donna	48,500
Borel, Yves & Halina	13,500
Bossie, Gilman & Celia	28,600
Bouchard, Lena	24,050
Bourassa, Daniel P.	15,950
Bourassa, Merton & Monica	20,500
Bourassa Roland & Nancy	24,750
Boutin, Raymond & Beatrice	34,650
Boyle, James & Charlene	23,450
Boyle, Laura	14,600
Boyle, William & Bonnie	15,100
Branscombe, Fred & Thelma	15,900
Brooks, Barry & Eleanor	20,750
Brown, C.N. Co.	37,900
Bujeaud, Michel & Yvette	34,550
Burak, Fred T.	54,500
Burbank, Charles & Ruth	13,800
Burhoe, Freeman	3,800
Burndy Corp.	923,000
Burrows, Kerry & Paula	19,300
Burrows, Ronald	5,650
Burt, Earle & Helen	23,550
Cahoon, David F.	5,200
Cail, Mary	19,700
Caldwell, Richard & Gwendolyn	13,550
Campisani, Peter	2,500
Campisani, Louis	3,550
Canton, Elizabeth & Sheehey, Ann	19,500
Carey, Charles & Imogene	43,450
Carkin, Gordan & Martha	19,050
Carr, Norman & Pauline	15,150
Carmody, Joseph J.	18,450
Carroll Reed Ski Shops, Inc.	39,500
Carter, Mary	5,100
Carter, Roy & Catherine	4,150
Caulfied, Patricia K.	26,350
CBT Business Credit Corp.	37,200
Champagne, Howard	1,600

Chase, Alice	14,300
Chase, Elisabeth	56,700
Chase, Robert & Gertrude	7,750
Chase, Ronald & Cecelia	10,850
Chenard, Peter	1,250
Chenard, Peter & Celina	46,350
Ciarleglio, Donald & Esther	67,100
Clark, Edward A. & Brenda	60,650
Clark, Edward M. & W. Murray	102,400
Clark, Maurice & Mary	20,500
Clark's Trading Post	385,350
Cleary, Donald & Cecilia	1,600
Clermont, Ann M.	702,950
Cloutier, Joseph & Sylvina	17,650
Cloutier, Victor & Marion	12,200
Cloutier, Yvon & Judith	12,600
Coes, Edith	8,350
Conant, Lucien	13,100
Conn, James & Pamela	23,300
Conn, Joseph & Donna	21,150
Conn, Ralph & Evelyn	13,700
Conn, William & Cynthia	12,888
Conway, John & Lois	14,000
Cook, Robert & Kathleen	14,750
Corbeil, Louise & Mary	14,300
Corum, Robert & Virginia	9,350
Coutts, James	1,950
Croteau, Bertrand	38,400
Cusson, Vivian	19,200
Custeau, James & Alice	12,300
Dallaire, Belzemire	20,350
Dauphine, Clifton & Elizabeth	13,950
Davoren, Paul	37,350
Degrace, Marie	33,450
Doane Oil Company	50,900
Doherty, Helena	23,050
Donahue, James & Mary	53,200
Donovan, Dorothy	17,000
Doran, Patrick & Rita	13,050
Dovholuk, Balch	13,000

Dovholuk, Thomas & Sandra	17,250
Dowland, George & Nancy	18,700
Downing, Alice C.	14,350
Downing, Benjamin & Claire	28,600
Downing, Paul & Jessie	30,050
Drew, Edward & Theresa	4,650
Driscoll, Ina	33,300
Drummer Boy Motor Inn	284,800
Dubois, Ernest A.	31,650
Duguay, Arthur	24,850
Duguay, Rose	69,600
Dumont, Bernard & Aline	23,350
Dumont, George & Therese	15,000
Dumont, Gilles & Ghislaine	33,150
Dumont, J. Marc & Huguette	33,100
Durrell, Alice	1,950
Durrell, Clayton	4,600
Durrell, Clayton & Mary Lou	20,050
Durrell, Kerri	4,700
Duquette, Eugene & Marie	48,950
Edson, Raymond	47,800
Eldridge, R. Howard & Helen	30,800
Emerson, Gertrude	36,300
Emerson, Rachelle	4,600
Emerson, Thomas & Rachelle	16,500
Emmaneulli, Lillian	11,350
Fadden, Norman	33,150
Faria, Arthur & Sally	14,600
Ferguson, Ethel	19,700
Ferrera, Dominic	43,300
Finch, Paul C.	3,350
Fishman, Robert & Roberta	17,250
Flanagan, Edward	18,750
Fleming, Robert	18,350
Flecher, Ada	19,700
Fletcher, Ronald D.	4,300
Floradale Too	21,250
Flynn, Joan M.	3,300
Forbush, Robert & Shirley	36,550
Forbush, Robert	14,150

Fortin, Rene & Francis	29,700
Foster, Harry & Thais	21,250
Fowler, Daniel & Dorothy	61,250
Fox, Henry W.	24,050
Franconia Investment Corp.	436,750
Freedman, George	36,700
Friend, David & Margaret	26,350
Frye, William P.	16,950
Gagne, Rose	17,150
Gagne, Robert & Fernande	17,950
Gahagan, Carl	16,750
Gahagan, Ralph	7,250
Galka, Peter & Avis	11,700
Garland, Russell	8,350
Gendron, Lawrence & Wanda	8,400
Gerasin, Frederick & Michelle	224,600
Gesualdi, Olga	7,100
Giangreco, Carmine & Doreen	30,850
Gilman, Laurence & Helen	24,500
Gioiosa, Susan & Beatrice	149,000
Gionet Edmond & Mildred	64,950
Godek, Lawrence & Josephine	14,850
Godin, Armand & Charlotte	9,950
Goodbout, Delima	20,400
Goodbout, Lottie	10,900
Goodbout, Richard & Brenda	69,250
Goodbout, Romeo	8,300
Goodin, Lionel & Mary	17,600
Goss, Hilda	17,850
Gosselin, Gerard & Rosa	15,150
Gould, Robert	4,850
Govoni, John	28,300
Govoni, Mary	3,250
Govoni, Peter	27,950
Govoni, Winston & Mary	18,050
Granite State Trust Co.	106,850
Greco, Joseph & Marie	33,850
Green Acres Woodlands, Inc.	616,400
Greenwood, William & Goldie	12,250
Griwenka, Werner	3,950

Gulley, Lester	43,000
Hallager, Jean A.	36,300
Ham, Arnold & Bonnie	58,400
Hamel, Adrien & Jeanne	19,250
Hamnett, Louis & Nellie	16,100
Hanson, Dorothy	8,050
Harrington, Alfreda	13,600
Harrington, Arthur & Barbara	27,050
Harrington, Roger & JaLaine	28,350
Harrington, Ronald W.	12,800
Hart, William & Hattie	6,100
Haynes, Irving & Helena	15,850
Haynes, Nathan & Nina	39,300
Heath, Chester J.	500
Henault, Mary Ann	14,800
Henderson, Doris	4,500
Henderson, Gladys & William	14,200
Henderson, Robert & Rose-Marie	16,450
Higbie, Siguard & Gladys	64,800
Higgins, Wayne	17,350
Hogan, William & Jeanne	39,700
Holmes, Herman	15,250
Hooker, Etta R.	15,400
Houde, Normand & Geraldine	96,800
Houle, Emery J.	191,300
Howard, Lillis	13,550
Hudson, Oran & Mary	8,350
Hughes, Robert & Joan	157,400
Huntoon, Barry A.	7,550
Huot, Francis E.	61,200
Iarocci, Michael & Mary	4,500
Inn At Loon Mt.	433,200
Jacobs, Alan	26,350
Jacques, Edward & Annette	19,500
Jay, Robert & Cynthia	13,150
Jeffries, William & Eleanor	15,550
Jewell, William & Ann	53,350
Johnson, Fred	6,400
Johnson, Grace E.	14,050
Judd, Harold & Solange	30,600

Labrie, Joseph Jr.	15,800
Ladeau, Dorothy	14,550
Laliberte, Marcellin & Marthe	38,950
Landry, Donald & Charlotte	38,150
Landry, Laurent & Kathy	14,850
Landry, Raymond & Virginia	21,900
Landry, Roger J.	21,600
Lane, Gary	5,550
Lapointe, Charles & Romprey, Roseann	17,700
Larrabee, Leola	14,300
Larue, Burt & Mayford	38,300
Larue, Mary	19,350
Larue, Patricia	41,150
Larue, Winston	7,500
Lavigne, Daryl & K. Jeanne	23,000
Lavigne, Ethel	7,750
Leclerc, Robert & Shirley	15,600
Leclerc, Rosario & Goldie	17,800
Ledger, Susan	13,800
Ledger, Wilfred & Marguerite	15,200
Ledger, Wilfred A. III & Peggy	20,800
Legare, Endy (Heirs of)	59,300
Legare, Richard	15,800
Lehouillier, Daniel	35,200
Lehouillier, Paul & Theresa	21,900
Leonard, John & Evelyn	15,600
Lessard, Judy	15,700
Levasseur, Edward & Frances	29,200
Libby, Roger & Helen	35,300
Libera, Thelma I.	1,400
Lincoln Station Realty Trust	79,450
Lin-Wood Investors, Inc.	271,750
Longhorn Palace, Inc.	178,400
Lynch, Charles	30,600
MacDonald, John & Carol	15,350
MacDonald, Margaret	5,800
MacDougall, Kenneth & Beth	53,500
MacIntosh, Gordan & Beverly	28,050
Maggiacomo, Salvatore	9,400
Maguire, Alice	5,150

Marlatt, Ray & Lilly	37,000
Martell, Edwin & Sarah	38,100
Martell, Stanley & Alice	19,850
Martin, Constance	13,200
Martin, Harwell	5,300
Martin, James & Margaret	14,350
Martin, Michael & Jori	17,300
Martin, William & Patricia	13,050
Mayhew, David & Miriam	52,250
Mayhew, Edna	12,150
Mazzei, Ugo & Edna	17,450
Michelini, Penn & Kaye	12,600
Miller, Peter & Madeleine	14,950
Mitten, Esther & Robert	11,650
Moody, James & Barbara	19,550
Morin, Claude & Gloria	17,500
Mortimer, William & Mary	14,500
Mortz, Bernard E.	16,400
Mosco, John & Alice	22,600
Mulleavey, Gordan	4,750
Mulleavey, Joseph	15,100
Murphy, Joseph & Ginger	13,700
McBey, Robert & Laura	18,200
McCarthy, Henry & Mary	25,350
McCarthy, Mary H.	18,300
McDonough, John & Kathleen	8,750
McGee, George Sr. & Edna	52,050
McGee, George Jr.	29,200
McGinley, E. Paul	8,700
McGinley, William	1,200
McInnis, Joseph & Wanda	21,050
McLaren, Norma	6,850
McLaughlin, Jimmie D.	28,000
McLaughlin, Marie	76,750
McLean, William	8,850
McMorran, Mary	16,800
Nelson, Robert & Joann	32,050
New Hampshire Electric Cooperative, Inc.	182,700
Niadni, Inc.	951,800
Nielsen, Niels Jr. & Louise	11,450

Noel, Leon	53,850
Northfield, William & Susan	26,350
Noseworthy, Robert & Ernestine	17,400
O'Brien, Elizabeth	15,600
O'Connell, Edith	5,500
O'Connell, Edward & Edith	15,250
O'Conner, Kathleen & Reed, Dolores	34,300
Osgood, Daniel & Ida	15,300
O'Toole, Dorothy L.	8,100
Ouellette, Louis & Reine	35,200
Ouellette, Willard & Brenda	13,950
Pacik, Mia A.	21,000
Palmer, Katherine (Heirs of)	4,750
Papio, Patricia	9,900
Parent, Edward	15,350
Parker, Carol	9,800
Parker, George & Lucille	156,250
Parker, Glen	42,000
Parsons, Marguerite D.	28,200
Patterson, John & Martha	33,350
Patterson, Martha	7,650
Pawelka, Rainer & Doris	175,350
Pearlman, Alan & Buena	36,350
Pelletier, Donald & Dorothy	204,350
Peltier, Michael & Janet	18,350
Peltier, Wallace & Patricia	16,350
Penguin Ski Club	51,600
Perreault, Josephat	15,800
Perry, Gemma	22,700
Perry, Robert & Ann	72,450
Plummer, David & Mary	18,200
Pickel, Emelia (Estate of)	3,600
Poirier, Etienne & Elizabeth	43,850
Polcari, Alfred & Edith	50,450
Pollock, Edward & Anita	26,350
Pollock, Harry & Susan	26,350
Pollock, Lewis S.	5,450
Pollock, Lewis & Lynn	26,350
Premak, Harry & Feodosie	20,050
Public Service Company of NH	133,750

Raines, Stella	11,100
Ramsay, Catherine	15,150
Rannacher, Earl & Rita	22,300
Rannacher, Harold	8,600
Raymond, Winnifred	5,500
Reardon, Michael & Celeste	13,400
Rego, Francis	32,700
Rennie, Wallace	67,450
Rennie, Wallace & Barbara	35,000
RER Land Sales, Inc.	92,150
Richards, Merle	30,000
Riverbank Motel & Cabins	108,100
Robbins, Alice	17,900
Robbins, George	2,650
Robinson, David & Lee	13,350
Robie, Charles & Georgia	15,650
Robinson, Orrin & Lois	243,100
Rocha, Leonard & Eva	5,600
Rogers, Bernard	13,100
Romprey, Ronald	28,950
Rosolen, Dennis & Karen	23,050
Roy, Emma	16,300
Ruggieri, Pasquale & Elaine	1,300
Russell, Robert & Loretta	17,950
Rutherford, R. Alan	1,200
Salem, Arthur, (Heirs of)	16,950
Santoro, Anthony	4,550
Sargent, Leslie & Irene	37,300
Sargent, Irene	4,600
Saulnier, Ernest	4,650
Saulnier, Ernest & Carla	248,100
Savoy, Francis & Barbara	29,850
Savoy, Leo & Simonne	17,800
Savoy, Michael & Blanche	20,500
Sayer, John L.	11,350
Schaefer, Lina	35,450
Schlaefer, Herman & Mary	42,600
Schmidtchen, Edith	13,850
Schroeder, Doris	19,350
Sculley, William & Florence	35,850

Scungio, Lawrence & Margerite	5,800
Second Presidential Corp.	474,050
Sidney, Margaret	8,600
Siekmann, Ronald & Denise	33,800
Simpson, Elizabeth	8,500
Small Donald M.	16,350
Smith, Gene	11,000
Smith, John & Mary	17,550
Snowchasers Ski Club of Lynn	31,700
Spanos, Mary K.	68,600
Spanos, Pauline	68,700
Spicola, Joseph & Jennie	7,350
Stack, John & Doris	10,100
Stewart Kenneth L.	33,150
Stewart, Roger & Edwina	21,450
Storer, James & Jacqueline	25,900
Strickland, George	18,400
Strickland, Henry & Rose	33,450
Strickland, Thomas & Pauline	15,450
Strong, Mae	12,200
Surabian, Carl	12,400
Steadman, William & Florence	20,750
Tappe, William M. & Ann R.	19,900
Tardif, Adrien	37,050
Tardif, Roland	28,100
Tetley, Paul & Joan	15,100
Tetley, Wayne & Doris	20,050
Tetley, Wendell & Helen	16,200
Theriault, Joseph & Helena	15,800
Theriault, Leo & Irene	23,050
Theriault, Marie	83,250
Theriault, Robert	26,200
Theriault, Theotime & Thelma	37,600
Thibeault, Desire & Louise	10,950
Thibeault, Mary & Armand J.	21,850
Thibeault, Richard	4,950
Thoma Realty Trust	121,800
Thompson, David & Donna	24,500
Thompson, Roger & Margaret	19,400
Timbers Restaurant, Inc.	77,600

Torrey, Alden B. & Hattie	29,400
Towers, Allen	17,400
Towle, Kenneth	18,900
Traub, Richard	33,950
Twohig, James & Patricia	39,250
Vaughn, E. John & Susan	19,750
Vezina, Roland & Rita	19,300
Waldo, Henry C.	53,450
Waldo, William C.	3,800
Wallack, Norman & Ruth	26,350
Walsh, James	9,350
Walsh, Winifred	54,050
Walter, William & Paris	64,000
Ward, Thomsa & Rosaleen	29,100
Ward, Wallace & Laurel	2,500
Watson, Louise	32,650
Weaver, G. Michael	12,850
Weber, Edward	17,400
Weissbrod, Frederick & Christine	23,200
Welch, Robert	48,350
Welch, Merlyn	5,000
Weldon, Joyce	19,000
Welsh, James & Susan	11,750
Welsh, Rosilda	5,000
White, Edward J.	8,800
White Mt. Central Railroad	170,090
Whitman, Dale & Susan	28,700
Whitney, Alan	51,050
Whittier, Charles & Olive	30,400
Wiggett, Edward & Emma	19,050
Willey, Mildred	2,000
Willey, Roy & Barbara	21,550
Willey, Roy Jr.	2,500
Willey, William & Louise	32,500
Witkowski, Michael	18,350
Woods, Walter & Lillian	27,450
Woodward, Laurence	496,400
Wright, Graham	42,350
Wright, Marion	9,950
Young, Elizabeth	13,800

Young, Marguerite	15,950
Zeleniak, Walter & Caroline	3,200
	$ 19,342,478

VILLAGE OF LOON MOUNTAIN

Alexander, Bruce	$ 48,100
Anderson, Duncan & Margaret	40,200
Anderson, Herbert & Joan	40,200
Andler, Arnold & Barbara	48,100
Andreoni, John M.	40,200
Argus, Paul & Maureen	40,200
Attaya, John O.	34,500
Bague, Cerferino	38,800
Bardizbanian, George	48,100
Baril, William & Carlezon, William	40,200
Barstow, Robert J.	36,600
Bateman, Philip & Carolyn	37,300
Baylor, Garrett	38,800
Baytarian, Krikor	14,000
Bedard, Robert & Theresa	48,100
Bencinvenga, Anthony	37,300
Bense, Frederick & Julie	36,600
Berger, Aubie & Arlene	37,300
Berkley, George & Patricia	7,000
Blotnick, William	40,200
Bogenrief, Douglas	40,200
Bosak, Gerald	36,600
Boudreau, Rene & Barbara	7,000
Bowden, Elliott & Jeffrey	34,500
Bowman, Raymond & Penelope	48,100
Brenninkmeyer, Maximilian	40,200
Brown, Robert & Patricia	38,800
Browne, Jacob & Karen	38,800
Bruce, Joan	34,500
Bruce, Robert & M. Jean	31,200
Bruckner & McKenna Professional Assn.	14,000
Bucior, Helen	38,800

Buck, Roger & Muriel	7,000
Buckley, Arthur Jr. & Judith	71,100
Burke, Daniel & Louise	40,200
Byrne, Thomas & Lamb, Timothy	45,000
Callaghan, Joseph & Hilda	7,000
C & K Components, Inc.	88,300
Champagne, Florence	7,000
Chen, Sow Hsin	40,200
Chen, Richard & Ai-Ling	48,100
Choe, Kwan & Jean	40,200
Cline, Ronald	48,100
Coffin, Ronald	48,100
Cohen, Bana & Susan	37,300
Colasanto, Lawrence & Jeannine	40,200
Collins, Helen	48,100
Connor, Shirley A.	51,100
Coolidge, Charles Jr.	14,000
Corey, Donald & Marcia	40,200
Cournoyer, Robert	27,300
Cummings, Robert	48,100
Curan, Raymond	7,000
Curtis, John III & Stephanie	7,000
Davenport, Paul	37,300
Davidson, Celo	36,600
Desantis, Albert	37,300
Diehl, Virginia	37,300
Difranza, Michele	40,200
Dionne, Raymond & Rita	40,200
Director, Howard & Beatrice	38,800
Doherty, Philip & Patricia	7,000
Dorfman, Bruce K.	37,300
Duggan, Arthur L.	48,100
Duncan, Paul & Margery	7,000
Dunlany, Dion & Marguerite	38,800
Durbin, Thomas	7,000
Fang, Leslie S.	37,300
Ferraro, Robert A.	37,300
Finard, William & Andrea	38,800
Finn, Susan Connelly	37,300
Fireman, Paul & Phyllis	38,800

Fitzgerald, Donald	40,200
Foster, Stanley & Ronna	38,800
Four Jay Partners	7,000
Friedman, Raymond & Myra	48,100
Gabel, Arthur & Veda	37,300
Galliher, Dorothy	37,300
Gatchel, Robert	37,300
Gitlin, Bernard & Brenda	40,200
Gloria, Anthony, Vincent, Louis, & Joseph	38,800
Gordon, Barry & Leslie	40,200
Gordon, Ruth E.	48,100
Gousie, Laurent & Marie	36,600
Grace, Alan J.	48,100
Grava, Peter	37,300
Gravino, Americo M.	7,000
Greaves, John C.	40,200
Grimmer, Robert & Mary Ann	36,600
Guleserian, Walter & Cherrill	48,100
Haas, Melvin	40,200
Haddad, Abraham	48,100
Halpin, Thomas	40,200
Harold, James & Elaine	37,300
Harrington, Mark & Patricia	7,000
Harrington, Robert & Judith	38,800
Hays, Nancy	7,000
Heger, Frank & Annie	40,200
Hemeon, William	48,100
Henry, Harry & Lorraine	40,200
Heron, Jean T.	34,500
Heskey, George T.	34,500
Hsia, Shwang & Mei Hsien	14,000
Huch, Ronald & Barbara	37,300
Hunt, Hugh	48,100
Interstate Services Corp.	37,300
Jalberg, Eugene & Dorothy	40,200
Jensen, Leif & Eva	48,100
Junker, James	48,100
Lack, Sanford	37,300
Lamphier, Blair & Eloise	36,600
Lankau, Walter & Colette	7,000

Larosa, Frank	38,800
Lavoie, Norman W.	48,100
Leblanc, Richard & Nancy	40,200
Leng, Paul	48,100
Levin, Richard	40,200
Li, Thomas	14,000
Lichtenstul, Joel A.	37,300
Lilienfeld, Howard	48,100
Lombardozzi, Joseph	38,800
Love, David	7,000
MacClure, Russell & Jeanette	40,200
MacDonald, William J.	34,500
MacKay, Roger & Alice	40,200
MacQuarrie, Patricia A.	37,300
Mahon, Gerald & Margaret	38,800
Malone, Frank	48,900
Marchetti, Frank & Frances	40,200
Martuscello, Richard	48,100
Maxfield, Charles & Linda	37,300
Melevsky, W. David	7,000
Meltzer, Zachary & Joyce	7,000
Meyers, Norman D.	7,000
Moran, Timothy	37,300
Mullin, Lloyd & Helen	14,000
Mullin, Thomas & Barbara	40,200
McMorrow, Richard M.	7,000
McNamara, Edward & Rosemarie	37,300
Nathan, Jerome (Trustee)	14,000
Nault, Normand & Bernadette	14,000
O'Connell, Joseph & Marion	7,000
Ogden, Robert & Donna	38,800
Olsen, Richard	37,300
Olsen, Benedict & Shirley	7,000
Palmer, E. Steven & Susan	38,800
Paperno, Selvin	48,100
Parker Realty	38,800
Patterson, Wesley & Lorraine	37,300
Pavone, Joseph & Waddick, Mary	37,300
Pelican Trust	40,200
Pensa, Frank & Donna	7,000

Picard, Dennis	48,100
Pike, Dorothy	37,300
Powers, Llewellyn J.	37,300
Price, Steven & Virginia	38,800
Radd, John & Penelope	7,000
Ragosta, Louis J.	7,000
R & R Realty Trust	7,000
Rausch, Howard	36,600
Regan, Robert P.	43,200
Reis, Robert & Carol	48,100
Rex, Irene	38,800
Rikteraitis, John	36,600
Rizzotti, Salvatore & Diane	38,800
Robbins, Joel	37,300
Rodman, Michael & Naida	40,200
Roman, Andrew, George & Anthony	40,200
Rosenbaum, Stephen & Grazia	40,200
Ross, Ernest	40,200
Ross, Steven	40,200
Sammartino, Aldo	40,200
Sammartino, Joseph	40,200
Sanders, Donald & Mary	37,300
Scheff, Benson & Betty Jane	40,200
Schliemann, Richard A.	7,000
Schultz, Robert & Susan	40,200
Seletz, Jules	37,300
Shaw, Graham & Ruth	38,800
Shaw, Richard & Eileen	48,100
Sheehy, Frederick	38,800
Sheftel, Elaine I.	7,000
Shpiz, Leo	37,300
Silvfast, William & Susan	37,300
Sirota, Jonathan & Sue	14,000
Slater, Elliot	31,150
S.L.B. Associates	14,000
Small, Elizabeth	40,200
Snyder, William & Vicky	7,000
Spencer, Patricia A.	37,300
Spindler, George & Patty	37,300
Steinberg, Barry & Edythe	40,200

Stone, Richard	36,600
Stuart Realty Trust	40,200
Stuver, Terry	37,300
SWA Group	21,000
Tap, Robert & Elissa	48,100
Thrall, Beatrice	34,500
Tierney, Lawrence & Mary	40,200
T.J. McCartney, Inc.	40,200
Toebes, Royal & Elinor	37,300
Tonneson, David A.	40,200
Trivers, Peter	37,300
Undem, James & Janice	48,100
Vaughan, William & David	7,000
Verzillo, Frank T.	37,300
Village of Loon	1,909,250
Volcjak, Charles	37,300
Wagner, Jacques & Helene	7,000
Walden, Theodore & Rita	24,200
Walk, Edward & Judith	40,200
Wallace, Robert A.	30,900
Wallace, Robert & Glenda	37,300
Walsh, Florence J.	40,200
Walsh, James E.	24,200
Walsh, Robert & Elizabeth	40,200
Webster Trust	40,200
Weiner, Stephen	40,200
Weinfin Realty Trust	14,000
Wettermann, Peter & Paula	55,100
Wilson, James & Janice	7,000
Wriggens, Walter & Dale	36,600
Yao, Cheng & Theresa	48,100
Yee, Jack & Paul	48,100
Zamierowski, J.J. Jr.	40,200
Zamzow, Craig & Anne	36,600
	$ 9,649,200

LOON MOUNTAIN AREA

Altego Corp.	$ 37,500
Barry, David	45,750
Bartzoff, Jerome & Burton	30,350
Beauregard, Robert & Mary	96,200
Biederman, Richard J. & Barbara	53,900
Blum, Peter & Blum, William	33,800
Blume, Neil	25,500
Boling, Fred Jr. & Paulette	43,200
Charette, Eugene & Carol	47,400
Cipriano, Salvatore	122,800
Clary, Kenneth & Maurine	56,050
CMB Construction Co.	52,450
Cohen, Sanford	25,500
Comins, Merle & Mitchell	30,350
Comstock, Donald	53,750
Connell, William	30,350
Connor, Eugene & Patricia	8,400
Courtiss, Eugene	52,900
Driscoll, John Jr. & Jane	12,500
Dwight, Kirby Jr. & Marilyn	46,150
Emmons, Richard	42,350
Entin, Jeffrey	49,500
Evans, William H. & Margaret	53,050
Gessner, Eugene & Jean	68,500
Glou, Alan B.	33,800
Goldberg, William & Harriet	30,100
Goldstein, Harvey	25,500
Goodman, Sheldon	25,500
Gravink, Philip & Shirley	59,050
Hallisey, Richard	49,300
Hans, R. Michael	25,500
Harris, George II & John & Faith	53,950
Horner, F. Holt	21,000
Hourihan, Daniel	44,500
Jacobs, Anne	30,350
Lamparelli, Vincent	25,500
Lapham, Henry & Frances	67,150

Lappin, Myron	30,350
Leland, Lorraine	55,700
Linwood Development Corp.	1,100,950
Loon Mountain Recreation Corp.	10,600
Loon Realty Corp.	197,100
MacDonald, John B.	40,300
Madden, Kenneth & Elaine	30,350
Mahoney, Paul	21,000
Mansour, Frederick & Bernadette	52,950
Marglous, Arlene	30,100
Mercer, Edwin & Judith	69,750
Mogelberg, Bent, Inc.	53,500
Mulholland Construction Co.	42,350
McFarland, Henry & Nancy	52,600
McNamara, Robert	42,350
Neves, Michael F.	30,350
O'Brien, Walter & Joann	43,300
P'Riordan, Edmund & Diane	30,000
Parker, Arnold & Lesley	42,250
Regan, Thomas L. Jr.	37,550
Richman, Justin & Susan	30,350
Riemer, David	42,350
Rigler, Douglas & Katherine	11,850
Roche, Leo Jr.	8,750
Rosenthal, Perry	30,100
Sanderson, Mark & Freta	10,950
Sapers, William & Rhoda	30,100
Satter, Robert A.	72,500
Saxe, Sandra	25,500
Sherman, Lawrence	50,100
Sidore, Gene (Guardian)	22,800
Sidore, Linda (Guardian)	22,800
Silin, Morton	30,100
Sneider, Stanley & Ruth	30,100
Spinney, James & Noel	65,850
Tiampo, Mary J.	30,000
Tobin, James & Mary	51,450
Treisman, Robert S.	42,350
Walsh, Edward & Rosemary	61,300
Weiss, Peter	42,350

Whitman, Joel & Estelle	30,100
Winnick, Burton	25,500
	$ 4,390,050

REPORT OF THE LINCOLN POLICE DEPT.

Another year has passed, and again it is time to report to the people on the activities of their police department. It was another progressive year for the department, with changes in faces, procedures, and practices. Here are some highlights of 1981.

In March the voters o.k.'ed funding for a fifth full time officer to provide security at the Village of Loon Mountain, and at Loon Mountain Recreation Area. This request came in light of an increase in the number of burglaries taking place at these areas, and because of the high value of these properties. By mid-April a candidate for the position had been located and hired, that being David Moser. Dave comes to us from the security department at Bretton Woods Ski Area. Since this full-time patrol has been instituted the number of burglaries has dropped significantly.

In other personnel matters, Jeff Mayhew resigned his full-time position in mid-August to assume a position with the U.S. Postal Service. He has remained with the department in a part-time status. Jeff was replaced by John Doveas. John previously served with the Margate Florida Police Department. His background and experience in law enforcement is very strong, and he has proved to be a big asset to the department. In looking for a candidate for this position we looked at people that were already academy certified, as the cost of training an officer at the NH Police Academy is about $4,000.

Two of our officers attended Part-Time Officer Certification Programs. Rocky Jones attended one program last spring that was sponsored by State Police Troop F. He successfully completed the program and was certified by the State as a part-time officer. This fall our department sponsored one of these programs. Dave Moser attended and passed with flying colors. Clif Dauphine attended this course as a refresher for the one he attended last year. We offered this program on a regional basis, and had officers from Orford, Piermont, Plymouth, Thornton, Franconia, Littleton, and Woodstock attending. The program was under the direction of Jeff Mayhew, who is an instructor for the NH Police Training Council.

During the year we continued to work with parents and the schools on the problem of drug and alcohol abuse. At the time the Drug

Paraphernalia Ban was passed at our last Town Meeting, the Town of Lincoln was one of only a handful of towns in the State, and the nation for that matter, to pass such an ordinance. Since, similar laws have been passed by our State Legislature, and also by the States of Maine and Massachusetts.

While speaking of town ordinances, the police department is in support of the passage of both public drinking and loitering ordinances. These are needed to help rid the town of the large boisterous beer parties that have taken place on the streets.

Again this year the department was involved with the bicycle registration program, the annual Calendar Fund Raiser, Operation: Good Morning, and a Security Check Program.

This year the number of accidents that we investigated was down from last year. For the second year in a row, we are sorry that we must report that one of these accidents involved a fatality. We were hoping to break our previous period for fatality free accidents, that being 4½ years.

During our nightly door and window checks of the area businesses, our department found unsecure buildings 590 times, up about 97% from last year. Our nightly checks include some 63 businesses and building.

Other statistics from the past year are as follows:

	1981	1980	1979
Investigations	382	381	211
Arrests or Cleared Cases	126	163	136
Motor Vehicle Summons	227	187	160
Motor Vehicle Warnings	332	234	214
Accidents Investigated	81	84	108
Incidents/Complaints	1,631	1,548	1,662
Door Checks-Unsecure Bldg's.	590	299	640
DWI Arrests	18	24	32
No. Persons Jailed	46	60	54

This year was the 11th year in which the department and the U.S. Forest Service, working under a cooperative agreement with the U.S. Dept. of Agriculture, provided police protection in the White Mountain National Forest. A little known fact has been brought to light this year, that being when Congress passed the law relating to cooperative

law enforcement agreements the Town of Lincoln was the first place in the country to benefit from it.

The department extends its thanks to the members of the community, the Selectmen, and all others who have supported us throughout the past year. We look forward to the coming year and are most eager to help whenever possible.

Respectfully submitted,
WALLACE J. PELTIER
Chief of Police

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
TRANSMITTAL AND COMMENTARY LETTER

Board of Selectmen
Town Office
Lincoln, New Hampshire 03251

Members of the Board:

We have examined the financial statements of the various funds and account groups of the Town of Lincoln for the year ended December 31, 1980 and have issued our report thereon dated January 15, 1981. As a part of our examination, we reviewed and tested the Town's system of internal accounting control to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards. Under these standards, the purpose of such evaluation is to establish a basis for reliance thereon in determining the nature, timing and extent of other auditing procedures that are necessary for expressing an opinion on the financial statements. Such study and evaluation disclosed the following conditions that we believe to be material weaknesses.

Internal Control

Internal controls over virtually all accounting areas are weak. The majority of these weaknesses are caused by the lack of separation of incompatable accounting duties due to the small number of individuals involved in the accounting function. Without the expansion of the accounting department, such separation of duties is not possible.

Mailing of Vendor Checks

Vendor checks are currently mailed out by the same individual who prepares the checks. To strengthen internal control at no additional expense, we recommend that the individual preparing vendor checks submit to the Treasurer not only the checks but also pre-addressed envelopes to the Treasurer and that the Treasurer mail all checks.

Cancellation of Paid Invoices

Our tests disclosed that paid vendor invoices did not bear any distinguishing marks that indicated the invoice was paid. It is recom-

mended that all invoices be effectively cancelled upon payment to avoid the possibility of duplicate payment.

Other

The objective of internal accounting control is to provide reasonable, but not absolute, assurance as to the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a system of internal accounting control should not exceed the benefits derived and also recognizes that the evaluation of these factors necessarily requires estimates and judgment by management.

There are inherent limitations that should be recognized in considering the potential effectiveness of any system of internal accounting control. In the performance of most control procedures, errors can result from misunderstanding of instructions, mistakes of judgment, carelessness or other personal factors. Control procedures whose effectiveness depends upon segregation of duties can be circumvented by collusion. Similarly, control procedures can be circumvented intentionally by management with respect either to the execution and recording of transactions or with respect to the estimates and judgments required in the preparation of financial statments. Further, projection of any evaluation of internal accounting control to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions and that the degree of compliance with the procedures may deteriorate.

Our study and evaluation of the Town's system of internal accounting control for the year ended December 31, 1980, which was set forth in the first paragraph, would not necessarily disclose all weaknesses in the system.

Several other areas while not material weaknesses in internal accounting control, merit your attention.

Inventory of Fixed Assets

As is the practice with many New Hampshire municipalities, the Town has not maintained a record of its fixed assets. In order to adequately maintain control of its existing fixed assets, we recom-

mend the Town conduct an inventory of these assets as soon as is practical. As part of their long-term policies, Town officials should initiate fixed asset records. Cost or consideration given is the generally accepted method for valuing fixed assets, and should be recorded on all new acquisitions. Where adequate documentation of cost is unavailable for existing fixed assets, an estimate of original cost is an acceptable standard under accounting principles for governmental entities.

Adequate guidelines for distinguishing between capital additions and "expense" type items should be established. The existence of fixed asset records will not only aid Town officials in their control of these assets, but should be an invaluable tool in long-range planning.

District Court

Our tests disclosed that payments to the Department of Safety and to the Treasurer, State of New Hampshire are not always being made on a timely basis.

Under R.S.A. 262:35 "all fees, fines and forfeitures received by any person under the provisions of any laws of the state relative to the use and operation of motor vehicles, shall be paid to the director within 7 days after the receipt there of, . . ."

Under Chapter 523, Laws of 1977, all penalty assessments collected during the month will be paid to the Treasurer, State of New Hampshire no later than 15 days after the close of that month.

In addition, all invoices should be approved by the District Judge before payments are made.

Capital Projects Fund

As described in Note 9 to the financial statements, the Town appropriated $280,000 to conduct a sewer system evaluation study and to prepare plans and specifications on sewerage and sewerage treatment. The accounting for financial resources to be used for this project should be reflected in a capital projects fund. We also recommend that the Town record in a separate fixed asset record all phase I design and study costs already incurred and all future costs.

Overdraft of Appropriations

The Municipal Budget Act requires that the Selectmen follow certain procedures detailed in New Hampshire R.S.A. 32:10. The Town did not observe these procedures in connection with a $38,937 overdraft further described in Note 8 to the financial statements. We strongly urge that the Budget Committee and the Selectmen jointly adopt controls that will identify overdrafts on a timely basis and insure legal compliance.

Publication Requirement

The provisions of R.S.A. 71-A:21 require that this letter be published in the next annual Town report.

However, we suggest that you consider the publication of the entire report which includes auditor's opinion, financial statements and notes to financial statements. No portion of either the auditor's opinion, financial statements or notes to financial statements may be published separately.

We extend our thanks to the officials and employees of the Town of Lincoln for their assistance during the course of our audit.

Municipal Services Division

Births Registered in the Town of Lincoln, N.H. for the Year Ending Dec. 31, 1981

Date of Birth	Place of Birth	Name of Child	Name of Father	Maiden Name of Mother
Jan. 6	Littleton, N.H.	Tamlyn Dawn	Freeman T. Burhoe Jr.	Sandra J. Burhoe
Jan. 12	Littleton	Jason Scott	Stephen D. Kelley	Michelle R. Queen
Jan. 27	Littleton	James Ralph II	James R. Martin	Margaret A. McGinley
Jan. 29	Littleton	Cheryl Leigh	Ronald R. Siekmann	Denise L. Fey
March 8	Hanover	Kenneth Lee	Fred A Mellett	Linda R. Demers
March 19	Littleton	Joshua Samuel	Frank H. Baker III	Gloria J. Goodbout
April 10	Littleton	Jason Robert	Daniel S. Lehouillier	Roberta J. Potvin
July 2	Littleton	Jesse Aaron	Richard J. Benko	Yvonne M. Crohan
July 13	Littleton	Kristin Leigh	Dennis C. Rosolen	Karen L. Hartkopf
July 22	Littleton	Christopher William	William P. Frye	Karleen E. McKinnon
Sept. 7	Littleton	Alicia Anne	Stephen H. Akers	Rebecca L. Goodbout
Sept. 12	Littleton	Scott Thomas	Thomas S. Clark	Diane A. Pitre
Oct. 20	Littleton	Johann Georg	Hansjorg Herzog	Cecile A. DeGrace
Dec. 30	Lincoln	Abbigail Lawreen	Leon P. Noel	Patricia M. Cannon

Marriages Registered in the Town of Lincoln, N.H. for the Year Ending Dec. 31, 1981

Date of Marriage	Place of Marriage	Name and Surname of Groom and Bride	Res. of Each at Time of Marriage
April 25	Manchester	Richard J. O'Rourke Elaine C. Bourgeous	Lincoln Maine
May 9	Campton	George J. Boisvert Brenda s. Cottrell	Lincoln Lincoln
May 21	Lincoln	Timothy W. Moorhouse Gail C. McCoy	Mass. Mass.
May 30	Lincoln	David A. Harrington Vicky A. Sellingham	Lincoln Lincoln
July 18	Lincoln	Leonard D. Hammel, Jr. Joleen A. McCaffrey	Plymouth Lincoln
July 20	Lincoln	James A. Arbogast Karen A. Lanzilli	Mass. Mass.
August 8	Plymouth	John K. Seiferth Brenda A. Gravink	New York Lincoln
August 8	Lincoln	Charles Cirello II Mary J. Moonan	Mass. Mass.
August 22	Lincoln	Henry C. Waldo Rena C. Proctor	Lincoln Lincoln

Marriages (Cont.)

August 29	Lincoln	Joachim T. Roussel	Mass
		Rose Marie Gonzales	Mass.
September 4	Lincoln	Allan R. Hume	Lincoln
		Laura L. Hurlbutt	Lincoln
September 19	Lincoln	Joseph Barry	No. Woodstock
		Genie M. Schlaefer	Lincoln
October 11	Lincoln	Gerald M. Coates	Calif.
		Marilyn E. Hall	Calif.
November 27	Lincoln	Gerald T. Bellegarde	Mass.
		Beverly A. Dolden	Canada
December 12	Lincoln	Charles J. LaRiviere	Mass.
		Melanie D. Salonis	Mass.
December 26	No. Woodstock	Stephen R. Libby	Lincoln
		Annette G. McKenney	Lincoln

Deaths Registered in the Town of Lincoln, N.H. for the Year Ending Dec. 31, 1981

Date of Death	Place of Death	Name and Surname of the Deceased	Name of Father	Maiden Name of Mother
Jan. 6	Hanover	Mildred Willey		
Jan. 13	Laconia	Lillis Howard	William Colby	Mary Annis
Jan. 16	Manchester	Joseph C. St. Jacques	Joseph St. Jacques	Flora Beauclair
Feb. 7	Franconia	Mary H. McLeod	Philip S. Deveau	Josephine Babine
March 22	Littleton	Hazel Hilliard	Everaud Coldthaite	Grace Sargent
April 4	Laconia	Francis L. Boyle	Louis Boyle	Jane Henry
May 23	Lincoln	Leo E. Parent	Francis Parent	Delina Robi
June 11	Lincoln	Mary A. Morin	Daniel Ouellette	Ozithe Soucy
July 12	Littleton	Kenneth L. Stewart	Clyde W. Stewart	Marian Lord
Sept. 1	Littleton	Gerard J. Gosselin	John Gosselin	Corrine Fortier
Oct. 18	Littleton	Edward M. Beckwith	Tennant Beckwith	Elizabeth Myers
Nov. 7	Littelton	Wilfred King	Exior Roy	Edith Saucier
Nov. 20	Littleton	Russell B. MacClure	Colin MacClure	Marinda —
Dec. 5	Littleton	Wallace H. Berg	Harry Berg	Jane Welch
Dec. 21	Littleton	Arthur R. Audet	Joseph Audet	Zillia Berner